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वा० 46] नई दिल्ली, शनिवार, १८ नवम्बर १९६७/कार्तिक २७, १८८९

NO. 46] NEW DELHI, SATURDAY, NOVEMBER 18, 1967/KARTIKA 27, 1889

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह घराग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed as a separate compilation.

भाग II—खण्ड ३—उपखण्ड (ii)

PART II—Section 3—Sub-section (ii)

(रक्षा मंत्रालय को छोड़कर) भारत सरकार के मंत्रालयों द्वारा (संघ क्षेत्र प्रशासन को छोड़कर) केन्द्रीय प्राधिकरणों द्वारा जारी किए गए विविध घोषणाएँ और घोषित सूचनाएँ।

Statutory orders and notifications issued by the Ministries of the Government of India (other than the Ministry of Defence) and by Central Authorities (other than the Administration of Union Territories)

ELECTION COMMISSION, INDIA

New Delhi, the 30th October 1967

S.O. 4655.—In exercise of the powers conferred by sub-section (1) of section 13A of the Representation of the People Act, 1950 (43 of 1950), the Election Commission, in consultation with the Government of Haryana hereby nominates Shri P. N. Bhalla, Secretary to that Govt. as the Chief Electoral Officer for the State of Haryana with effect from 11th October 1967 and until further orders vice Shri S. K. Chibber.

[No. 154/17/67.]

New Delhi, the 31st October 1967

S.O. 4656.—In pursuance of sub-section (1) of section 13AA of the Representation of the People Act, 1950, the Election Commission hereby directs that the following further amendments shall be made in its notification No. 508/UP/67, dated the 11th January, 1967, namely:—

In the Table appended to the said notification for the entry in column 2 against)—

(i) ६-Bahraich, the entry "Shri Radhey Shyam Pathak, Deputy Collector, Bahraich",

(ii) 19-Etawah, the entry "Shri S. M. S. Manohar, Additional District Magistrate, Planning, Etawah".

shall be substituted.

[No. 508/UP/67.]

ORDERS

New Delhi, the 24th October 1967

S.O. 4057.—Whereas the Election Commission is satisfied that Shri Ghanshyam Singh, Vill. & P.O. Sahibabad, Daulatpur, H. No. 252, Delhi, a contesting candidate for election to the House of the People from Outer Delhi constituency, has failed to lodge an account of his election expenses in the manner required by the Representation of the People Act, 1951, and the Rules made thereunder;

And whereas, the said candidate even after due notice has not given any good reason or explanation for the failure;

Now, therefore, in pursuance of section 10A of the said Act, the Election Commission hereby declares the said Shri Ghanshyam Singh to be disqualified for being chosen as, and for being, a member of either House of Parliament or of the Legislative Assembly or Legislative Council of a State for a period of three years from the date of this Order.

[No. DL/HP/3/67.]

New Delhi, the 28th October 1967

S.O. 4058.—Whereas the Election Commission is satisfied that Shri Kallo Shah, Village Bhamrola, P.O. Digwara, tehsil Kichha, District Nainital, a contesting candidate for election to the House of the People from Naini Tal constituency has failed to lodge an account of his election expenses as required by the Representation of the People Act, 1951, and the Rules made thereunder;

And whereas, the said candidate even after due notice has not given any good reason or explanation for the failure;

Now, therefore, in pursuance of section 10A of the said Act, the Election Commission hereby declares the said Shri Kallo Shah, to be disqualified for being chosen as, and for being, a member of either House of Parliament or of the Legislative Assembly or Legislative Council of a State for a period of three years from the date of this Order.

[No. UP-HP/4/67(1).]

S.O. 4059.—Whereas the Election Commission is satisfied that Shri Pradyumna Kumar, "Dashanan", Kashipur, Distt. Nainital, a contesting candidate for election to the House of the People from Nainital constituency, has failed to lodge an account of his election expenses as required by the Representation of the People Act, 1951, and the Rules made thereunder;

And whereas, the said candidate even after due notice has not given any good reason or explanation for the failure;

Now, therefore, in pursuance of section 10A of the said Act, the Election Commission hereby declares the said Shri Pradyumna Kumar, to be disqualified for being chosen as, and for being, a member of either House of Parliament or of the Legislative Assembly or Legislative Council of a State for a period of three years from the date of this Order.

[No. UP-HP/4/67(2).]

S.O. 4060.—Whereas the Election Commission is satisfied that Shri Ramji, S/o Shri Pashu Pati, Village Phulsunga, P.O. Rudrapur, District Nainital, a contesting candidate for election to the House of the People from Naini Tal, constituency, has failed to lodge an account of his election expenses as required by the Representation of the People Act, 1951, and the Rules made thereunder;

And whereas, the said candidate even after due notice has not given any good reason or explanation for the failure;

Now, therefore, in pursuance of section 10A of the said Act, the Election Commission hereby declares the said Shri Ramji to be disqualified for being chosen

as, and for being, a member of either House of Parliament or of the Legislative Assembly or Legislative Council of a State for a period of three years from the date of this Order.

[No. UP-HP/4/67(3).]

New Delhi, the 30th October 1967

S.O. 4061.—Whereas the Election Commission is satisfied that Shri Veljibhai Shankerbhai Motka a contesting candidate for election to the House of the People from Surendranagar constituency, has failed to lodge an account of his election expenses within the time and in the manner required by the Representation of the People Act, 1951, and the Rules made thereunder;

And whereas, after considering the representation made by the said candidate, the Election Commission is further satisfied that he has no good reason or justification for the failure;

Now, therefore, in pursuance of section 10A of the said Act, the Election Commission hereby declares the said Shri Veljibhai Shankerbhai Motka to be disqualified for being chosen as, and for being, a member of either House of Parliament or of the Legislative Assembly or Legislative Council of a State for a period of three years from the date of this order.

[No. GJ-HP/2/67.]

By order,

K. S. RAJAGOPALAN, Secy.

MINISTRY OF LAW

(Legislative Department)

New Delhi, the 8th November 1967

S.O. 4062.—In exercise of the powers conferred by the second proviso to sub-section (3) of section 1 of the Wakf Act, 1954 (29 of 1954), the Central Government hereby directs that the said Act shall come into force on the Twentieth day of November, 1967, in that part of the Union Territory of Himachal Pradesh in which it is not already in force.

[No. 1/11/67-Waqf.]

M. H. DIN,
Director (Wakfs).

MINISTRY OF EXTERNAL AFFAIRS

New Delhi, the 8th November 1967

S.O. 4063.—In exercise of the powers conferred by Section 3 of the Emigration Act, 1922 (VII of 1922), the Central Government hereby appoint Shri R. Muthuswamy, Protector of Emigrants, Nagapattinam to be Protector of Emigrants, Mandapam Camp and Tuticorin in addition to his own duties with effect from the afternoon of October 13, 1967 to November 1, 1967 vice Shri T. C. Nithyanandam, Protector of Emigrants, Mandapam Camp and Tuticorin proceeded on leave.

[No. CPEO/21/67.]

[No. V.IV/601/5/67.]

A. K. NAG,
Chief Passport Officer.

विदेश मंत्रालय

नई दिल्ली, 9 नवम्बर 1967

एस० ओ० 4064.—राजनयिक एवं कौसली अधिकारी (ग्राम्य एवं पुल्क) अधिनियम, 1948 के खण्ड 2 की धारा (क) के अनुसार केन्द्र सरकार इस के द्वारा भारत का राज-कूतावास, मोगाडिशू, में सहायक, ओ० को० ओ० चक्रवर्ती को तत्काल अगला श्रादेश होने तक कौसली अभिवर्ती का काम करने का अधिकार देती है।

[न० टि० 433-(5)/66.]

एप० को० चटर्जी, अवर सचिव।

MINISTRY OF HOME AFFAIRS

New Delhi, the 8th November 1967

S.O. 4065.—In pursuance of clause (b) of rule 2 of the Citizenship Rules, 1956, the Central Government hereby appoints the City Magistrate, Udaipur, to perform the functions of the Collector under the said rules in respect of the Udaipur District in the State of Rajasthan and directs that the following further amendment shall be made in the notification of the Government of India in the Ministry of Home Affairs, No. 10/3/56-IC, dated the 8th November, 1956, namely:—

In the Schedule to the said notification, for the entries "Sub Divisional Officer and Dev. Officer, Udaipur" and "Udaipur, Sub-Division" occurring in columns 1 and 2, the entries "City Magistrate, Udaipur" and "Udaipur District" shall, respectively, be substituted.

[No. 23/2/67-I. C.]

C. L. GOYAL, Under Secy.

MINISTRY OF COMMERCE

(Office of the Chief Controller of Imports & Exports)

ORDER

New Delhi, the 6th November 1967

S.O. 4066.—In exercise of the powers conferred by clause 9 of the Imports (Control) Order, 1965, dated the 7th December, 1965, as amended, the undersigned hereby cancels the Import Licence No. G/RC/2085738/R/IA/23/CH/21, dated 31st May, 1966 (fully unutilised) for the import of 'Lenses Spread-Lite 30 degrees inside stepped clear 4" focus 8-3/4" dia. for multiunit colour to BSS 623-1940, Light Long Range as per mfrer. Drg. No. M2421 RDSO S/6451' falling under S. No. 52/II of I.T.C. Schedule valued at Rs. 570 issued in favour of M/s. Sitanauth Law and Co., Calcutta.

The reason for cancellation is that the goods covered under this licence have been included in another Rly. Order No. Stores/8/66/PSI/Gr. 25-29/35/A0090, dated 1st July, 1967, against which a Licence No. G/RC/2086294, dated 21st August, 1967, for Rs. 34,833 has been issued.

[No. 13-S/Rly./66-67/GLS/779.]

S. A. SESHAN,
Dy. Chief Controller of Imports & Exports.

(Office of the Chief Controller of Imports & Exports)

ORDER

New Delhi, the 7th November 1967

S.O. 4067.—The Principal, M.B.M. Engineering College, Jodhpur were granted an import licence No. A 831732/59/AU/CCI dated 22nd February, 1960 for Rs. 10,550 (rupees ten thousand five hundred & fifty only). They have applied for the issue of a duplicate customs purpose copy of the said licence on the ground that the original customs purpose copy has been lost/misplaced. It is further stated that the original customs purpose copy was registered with the customs authorities at Bombay and utilised partly. It was utilised for Rs. 5,333 and the balance available on it was Rs. 5,217.

2. In support of this contention, the applicant has filed an affidavit from Sub-Divisional Magistrate, Jodhpur. I am accordingly satisfied that the original customs purpose copy of the said licence has been lost. Therefore, in exercise of the powers conferred under Sub-clause 9(cc) of the Imports (Control) Order 1955 dated 7th December 1955 as amended, the said original customs purpose copy of licence No. A 831732/59/AU/C.C.I dated 22nd February, 1960 issued to the Principal, M.B.M. Engineering College, Jodhpur is hereby cancelled.

3. A duplicate customs purpose copy of the said licence is being issued separately to the licensee.

[No. Tech./M-42/1-60/LVD/ILS.]

S. K. USMANI,
Dy. Chief Controller of Imports & Exports.

MINISTRY OF FINANCE
(Department of Economic Affairs)

New Delhi, the 6th November 1967

S.O. 4068. - Statement of the Affairs of the Reserve Bank of India as on the 27th October 1967.

BANKING DEPARTMENT

LIABILITIES	Rs.	ASSETS	Rs.
Capital Paid Up	5,00,00,000	Notes	36,80,11,000
		Rupee Coin	9,96,000
Reserve Fund	80,00,00,000	Small Coin	3,81,000
National Agricultural Credit (Long Term Operations) Fund		Bills Purchased and Discounted :—	
	131,00,00,000	(a) Internal
		(b) External
		(c) Government Treasury Bills	229,19,48,000
National Agricultural Credit (Stabilisation) Fund	25,00,00,000	Balances Held Abroad*	20,28,09,000
National Industrial Credit (Long Term Operations) Fund	30,00,00,000	Investments**	183,80,72,000
		Loans and Advances to :—	
		(i) Central Government
		(ii) State Governments @	92,42,57,000

Deposits :—		Loans and Advances to :—	
(a) Government		(i) Scheduled Commercial Banks †	6,76,35,000
(i) Central Government	66,63,55,000	(ii) State Co-operative Banks ††	178,33,91,000
(ii) State Governments	4,15,27,000	(iii) Others	2,49,80,000
(b) Banks		Loans, Advances and Investments from National Agricultural Credit (Long Term Operations) Fund :—	
(i) Scheduled Commercial Banks	138,46,80,000	(a) Loans and Advances to :—	
(ii) Scheduled State Co-operative Banks	5,13,74,000	(i) State Governments	28,24,26,000
(iii) Non-Scheduled State Co-operative Banks	70,40,000	(ii) State Co-operative Banks	13,92,23,000
(iv) Other Banks	7,61,000	(iii) Central Land Mortgage Banks	
(c) Others	275,12,09,000	(b) Investment in Central Land Mortgage Bank Debentures	7,45,95,000
Bills Payable	37,33,69,000	Loans and Advances from National Agricultural Credit (Stabilisation) Fund :—	
Other Liabilities	48,78,12,000	Loans and Advances to State Co-operative Banks	8,45,90,000
	Rupees 847,41,27,000	Loans, Advances and Investments from National Industrial Credit (Long Term Operations) Fund :—	
		(a) Loans and Advances to the Development Bank	5,24,15,000
		(b) Investment in bonds/debentures issued by the Development Bank	
		Other Assets	33,83,98,000
		Rupees 847,41,27,000	

*Includes Cash and Short-term Securities.

**Excluding investments from the National Agricultural Credit (Long Term Operations) Fund and the National Industrial Credit (Long Term Operations) Fund.

@Excluding Loans and Advances from the National Agricultural Credit (Long Term Operations) Fund, but including temporary overdrafts to State Governments.

†Includes Rs. NIL advanced to scheduled commercial banks against usance bills under section 17(4)(c) of the Reserve Bank of India Act.

††Excluding Loans and Advances from the National Agricultural Credit (Long Term Operations) Fund and the National Agricultural Credit (Stabilisation) Fund.

Dated the 1st day of November, 1967.

An Account pursuant to the Reserve Bank of India Act, 1934, for the week ended the 27th day of October 1967.

ISSUE DEPARTMENT

LIABILITIES	Rs.	Rs.	ASSETS	Rs.	Rs.
Notes held in the Banking Department.	36,80,11,000		Gold Coin and Bullion :--		
Notes in circulation	2936,05,68,000		(a) Held in India	115,89,25,000	
Total Notes issued		2972,85,79,000	(b) Held outside India	..	
TOTAL LIABILITIES	2972,85,79,000		Foreign Securities	166,42,00,000	
			TOTAL	282,31,25,000	
			Rupee Coin	80,57,67,000	
			Government of India Rupee Securities	2609,96,87,000	
			Internal Bills of Exchange and other commercial paper	..	
			TOTAL ASSETS	2972,85,79,000	

Dated the 1st day of November 1967.

L. K. JHA,
Governor.

[No. F.3(3)-BC/67.]

V. SWAMINATHAN, Under Secy.

(Department of Revenue and Insurance)

INCOME-TAX

New Delhi, the 13th October 1967

¹ S.O. 4969.—In pursuance of sub-section (1) of section 287 of the Income-tax Act, 1951 (43 of 1951), the Central Government, being of opinion that it is expedient in the public interest so to do, hereby publishes the names of the assessees.

- (a) being individuals or Hindu undivided families, who have been assessed on an income of more than a lakh of rupees;
- (b) being firms, associations of persons or Companies who have been assessed on an income of more than ten lakhs of rupees;

during the financial year 1965-66.

I. Individuals and Hindu undivided families who have been assessed on an income of more than a lakh of rupees during the financial year 1965-66.

Sl. No.	Name and address of the assessee	Status	Assessment year	Income asses- sed under the Income- tax Act, 1961
1	2	3	4	5

II. Firms, association of persons and companies who have been assessed on an income of more than ten lakhs of rupees during the financial year 1965-66.

Sl. No.	Name and address of the assessee	Status	Assessment year	Income assessed under the Income- tax Act, 1961
1	2	3	4	5

I. NAMES OF ALL INDIVIDUALS AND H.U. FS. ASSESSED ON INCOME CIVIL
RS. 1 LAKH IN THE FINANCIAL YEAR "(1965-66)"

Sl. No.	Name and address of the assessee	Status	Assessment year	Income assessed under I. T. Act, 1961
				1
1	Azam Jah Bahadur (Prince), Hyderabad	Indl.	1961-62	10,02,205
			1962-63	10,94,921
			1963-64	11,82,816
			1964-65	11,01,862
			1965-66	7,11,392
2	Baslat Jah Bahadur (Sahebzada) Hyderabad	"	1964-65	4,07,442
			1965-66	2,87,111
3	C. Ramanaidha Babu, Chellapalli, Krishna Distt.	HUF.	1961-62	2,55,501
4	Durreshwar (Princess), Hyderabad	Indl.	1961-62	3,16,133
			1962-63	3,53,761
			1963-64	3,82,403
			1964-65	3,37,373
			1965-66	2,29,608
5	D. B. Ramgopal, Secundrabad.	HUF.	1957-58	5,16,434
			1961-62	1,58,872
6	D. M. Berdine c/o Caltex Oil Refineries (India) Ltd., Visakhapatnam	Indl.	1962-63	2,57,000
7	F. H. Modi, Partner in M/s. J. Khushaldas & Co. Vijayawada	"	1965-66	1,04,591
8	Goli Eswaraiah, General Bazar, Secundrabad	"	1965-66	1,08,517
9	Girejmal Ramachander, Bidi Manufacturer, Nizamabad	"	1964-65	1,45,584
10	H. R. Tittsworth c/o Caltex Oil Refineries (India) Ltd., Visakhapatnam	"	1962-63	1,51,042
			1963-64	3,24,773
			1964-65	3,85,108
			1965-66	4,06,774
11	John Macconkey, c/o Do.	"	1963-64	1,33,183
			1964-65	2,59,247
			1965-66	2,51,331
12	John De' Soza, Hyderabad	"	1964-65	1,61,627
13	K. Ramakrishnamurthy, Guntur	HUF.	1963-64	1,50,334
14	K. S. Subbaiah Pillai, Guntur	Indl.	1965-66	1,25,579
15	Kandimallu Raghavaiah, Chilakaluripet, Guntur Distt.	"	1963-64	1,55,200
16	L. A. Rayburn, c/o Caltex Oil Refineries (India) Ltd., Visakhapatnam	Indl.	1963-64	1,13,984
			1964-65	1,15,083
17	M. V. R. K. Muthyalu, Guntur	"	1965-66	3,14,000
18	Maddi Venkataratnam, Pasamarru, Narasaraopet, Guntur Distt.	"	1965-66	1,12,098
19	Maddi Venkateswara Rao, Pasamarru, Narasaraopet, Guntur District	"	1965-66	1,06,881
20	Maddi Laxmaiah, Pasamarru, Narasaraopet Tq., Guntur Distt.	HUF.	1965-66	2,03,125
21	Maddi Satyanarayana, Pasamarru, Narasaraopet Tq., Guntur Distt.	"	1965-66	1,84,553
22	Motilal Bansilal (R.B.) Begum Bazar, Hyderabad	"	1961-62	3,41,801
23	Moazam Jah Bahadur (Prince), Hybd.	Indl.	1965-66	6,98,338
24	Muffakam Jah Bahadur (Prince), Hyderabad	"	1965-66	5,86,208
25	Mukkaram Jah Bahadur (Prince), Hyderabad	"	1965-66	5,62,443
26	Muralal Goverdhanlal, Begum Bazar, Hyderabad	"	1962-63	1,43,527
27	P. Venkata Krishnaiah Naidu, Chittoor	HUF.	1961-62	1,04,752
28	Pokarmal Gupta, Muktia Gunj, Hyderabad	Indl.	1963-64	1,20,095

ANDHRA PRADESH

1	Azam Jah Bahadur (Prince), Hyderabad	Indl.	1961-62	10,02,205
			1962-63	10,94,921
			1963-64	11,82,816
			1964-65	11,01,862
			1965-66	7,11,392
2	Baslat Jah Bahadur (Sahebzada) Hyderabad	"	1964-65	4,07,442
			1965-66	2,87,111
3	C. Ramanaidha Babu, Chellapalli, Krishna Distt.	HUF.	1961-62	2,55,501
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			1963-64	3,82,403
			1964-65	3,37,373
			1965-66	2,29,608
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			1961-62	1,58,872
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7	F. H. Modi, Partner in M/s. J. Khushaldas & Co. Vijayawada	"	1965-66	1,04,591
8	Goli Eswaraiah, General Bazar, Secundrabad	"	1965-66	1,08,517
9	Girejmal Ramachander, Bidi Manufacturer, Nizamabad	"	1964-65	1,45,584
10	H. R. Tittsworth c/o Caltex Oil Refineries (India) Ltd., Visakhapatnam	"	1962-63	1,51,042
			1963-64	3,24,773
			1964-65	3,85,108
			1965-66	4,06,774
11	John Macconkey, c/o Do.	"	1963-64	1,33,183
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15	Kandimallu Raghavaiah, Chilakaluripet, Guntur Distt.	"	1963-64	1,55,200
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			1964-65	1,15,083
17	M. V. R. K. Muthyalu, Guntur	"	1965-66	3,14,000
18	Maddi Venkataratnam, Pasamarru, Narasaraopet, Guntur Distt.	"	1965-66	1,12,098
19	Maddi Venkateswara Rao, Pasamarru, Narasaraopet, Guntur District	"	1965-66	1,06,881
20	Maddi Laxmaiah, Pasamarru, Narasaraopet Tq., Guntur Distt.	HUF.	1965-66	2,03,125
21	Maddi Satyanarayana, Pasamarru, Narasaraopet Tq., Guntur Distt.	"	1965-66	1,84,553
22	Motilal Bansilal (R.B.) Begum Bazar, Hyderabad	"	1961-62	3,41,801
23	Moazam Jah Bahadur (Prince), Hybd.	Indl.	1965-66	6,98,338
24	Muffakam Jah Bahadur (Prince), Hyderabad	"	1965-66	5,86,208
25	Mukkaram Jah Bahadur (Prince), Hyderabad	"	1965-66	5,62,443
26	Muralal Goverdhanlal, Begum Bazar, Hyderabad	"	1962-63	1,43,527
27	P. Venkata Krishnaiah Naidu, Chittoor	HUF.	1961-62	1,04,752
28	Pokarmal Gupta, Muktia Gunj, Hyderabad	Indl.	1963-64	1,20,095

1	2	3	4	5
29	R. J. Marks, c/o Caltex Oil Refineries (India) Ltd., Visakhapatnam	Indl. " "	1962-63 1963-64 1964-65 1965-66	1,11,485 1,97,562 2,56,406 2,39,367
30	S. Krishna Rao, Prop: Citizen Press, Park Lane, Secundrabad	HUF. " "	1963-64 1963-64	1,16,973 1,00,298
31	S. G. Dastgir, Hyderabad	Indl. " "	1964-65 1961-62 1965-66	1,07,419 3,48,000 1,53,824
32	Salar Jung Estate, Diwan Devdi, Hyderabad	" "	1965-66	1,15,162
33	Sahzadi Begum, Hyderabad.	" "	1965-66	1,49,426
34	Smt. Thota Venkata Bharathamma, Machilipatnam	" "	1965-66	1,04,027
35	Virlindavanlal Goverdhanlal, Begum Bazar, Hyderabad	HUF. " "	1962-63	1,50,871 1,92,605

ASSAM

36	A.G. Bruce, Tinsukia, Dist. Lakhimpur	Indl. " "	1963-64	1,69,349
37	Achar Singh Jorhat, Dist. Sibsagar	" "	1961-62	1,10,824
38	Bachan Singh, Shillong	" "	1963-64	1,06,325
39	Bansidhar Badridas Modi, Dibrugarh, Dist. Lakhimpur	HUF. " "	1961-62 1965-66	2,10,822
40	Basudar Sarma, Agartala	Indl. " "	1962-63	1,04,808
41	Channal Sarangi, Gauhati	" "	1965-66	1,06,325
42	Duliasab T.E. Khowang, Distt. Lakhimpur	HUF. " "	1961-62	1,05,716
43	Ganpatrai Sarangi, Gauhati	Indl. " "	1965-66	1,01,162
44	Girdharimal Sandharmal, Dibrugarh, District Lakhimpur	HUF. " "	1961-62	1,22,623
45	Legal Successor of Late H. C. Howkings, Digboi	Indl. " "	1963-64	1,31,890
46	J. E. Marada, c/o A.O.C. Ltd., Digboi	" "	1965-66	1,19,217
47	Smt. Kishari Devi Saharia, Dibrugarh	" "	1961-62	1,00,510
48	Kuljit Dhanos, Shillong	" "	1964-65	1,29,543
49	Prabhudayal Bidawatka, Gauhati	HUF. " "	1965-66	1,00,510
50	Ramnarayan Nandlal, Haibargaon, Dist. Nowrangpur	" "	1961-62	1,00,510
51	Santokh Singh, Gauhati	Indl. " "	1965-66	1,00,510
52	Tididevi Agarwala, Successor of late Meghraj Agarwala Haibargaon, Distt. Nowrangpur	" "	1962-63	1,29,543

BIHAR & ORISSA

53	Eliphinston Picture Palace, Patna	HUF. " "	1965-66	1,02,814
54	H. C. Vershi, Kandra	Indl. " "	1965-66	1,92,452
55	Lal Narain Sinha, Advocate, Patna	" "	1965-65	1,58,910
56	Maganlal Kara, Baripada	HUF. " "	1965-66	1,44,283
57	Manager, Court of wards, Betiah	Indl. " "	1964-65	2,99,471
58	Misrilal Dharamchand, Chalbasa	HUF. " "	1964-65	1,00,577
59	Mrs. N. K. Briant	Indl. " "	1965-66	4,55,201
60	S. C. Vershei, Kandra	" "	1965-66	1,59,853

BOMBAY CITY-I

61	A.D. Shroff, C/o Shri N.A. Shroff, Executors of the estate of late Shri A.D. Shroff, Agfa India, Khetan Bhavan, Jamshedji Tata Road, Churchgate, Bombay	Indl. " "	1962-63 1963-64 1964-65 1965-66	2,39,543 3,19,491 4,72,086 1,16,07
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1	2	3	4	5
62	Mrs. A.E. Cown, C/o A.F. Ferguson & Co., Allahabad Bank Building, Appollo Street, Bombay	Indl.	1960-61	13,368
				1,04,716 Indian Income
			1962-63	T.W.I. 15,596
				1,03,283 Indian Income
				T.W.I. 13,070
				1,03,283 Indian Income
				T.W.I. 8,986
				1,00,239 Indian Income
				T.W.I.
63	A.E. Hawke, Burmah Shell Oil & Stg. Co. Ltd., Bombay	"	1963-64	1,49,298
			1964-65	1,52,178
			1965-66	1,52,483
64	Sir A.G. Gray, C/o The Bank of India, Fort, Bombay	"	1964-65	2,268
				1,58,411 Indian Income
				T.W.I.
65	A.H. Ahmed Bhoy, Ganga Vihar, Marine Drive, Bombay	"	1963-63	1,37,320
			1963-64	1,23,854
			1964-65	1,25,572
66	A.L. Gole, Anglo Thai Corps., Ballard Estate, Bombay	"	1964-65	1,34,718
67	A. Woodwork C/o M/s. Hindustan Lever Ltd., Hindustan Lever House, Backbay Reclama- tion, Bombay-I	"	1965-66	1,08,214
68	Abdulla S. Bessam, 293 Nagdevi Street, Bombay	"	1965-66	1,16,323
69	Abdulla A.S. Bessam, 293 Nagdevi Street, Bom- bay	"	1965-66	1,16,323
70	Adi B. Dubash c/o Ardeshir B. Cursetji & Sons (P) Ltd., 6, Rampart Row, Fort, Bombay-I	"	1965-66	1,23,612
71	Smt. Altu D. Cawasji, c/o M/s. D. Cawasji & Co., 123, M.G. Road, Bombay-I	"	1964-65	2,31,871
72	Arvind Mansukhji Mafatlal House, Fort, Bombay	"	1965-66	4,05,579
73	Aran Dwarkadas, Textile Mech. Mfg. Co., Worli, Bombay	"	1962-63	1,78,768
			1963-64	1,13,363

1	2	3	4	5
74	B.A. Dubash, C/o Ardeshir B. Cursetji & Sons (P) Ltd., 6 Rampart Road, Bombay	Indl.	1963-64 1964-65 1965-66	1,85,511 1,95,904 1,87,048
75	B.D. Garware, Dominion Ltd., Bombay	"	1961-62	1,11,975
76	B.G. Athavale, Plot No. "198, ' Smruti" 60- Feet Road, Ghatkopar (East) Bombay-77	"	1965-66	1,92,676
77	B.K. Dubash, c/o Ardeshir B. Cursetji & Sons (P) Ltd., 6-Rampart Row, Fort, Bombay	"	1964-65 1965-66	1,33,609 1,49,601
78	B.S. Billimoria, c/o M/s. S.B. Billimoria & Co. 113 M.G. Road, Bombay-I	"	1965-66	1,62,373
79	B.S. Kotwal, c/o M/s. Mira Sult Works Co., 408 Sheikh Memon Street, Bombay	"	1963-64	1,37,861
80	Bachubai F.E. Dinshaw, c/o National & Grindlays Bank Ltd., M.G.Road, Bombay	"	1964-65	4,52,512
81	Smt. Badmadevi Agarwal, Kamani House, Poddar Road, Bombay	"	1965-66	1,16,928
81-A	The Bank of India & Others, Trustees of the Trust dated 6-10-1955 created by late H.H. Maharaja Shri Mahendra Singhji of Morvi, M.G. Road, Bombay	"	1964-65 1965-66	1,21,837 1,37,000
82	Bahubeli Gulabchand, Construction House, Ballard Estate, Bombay	"	1965-66	1,43,405
83	Estate of Balakumari by Genl. Shankar S.S.J.B. Rana, 30 Belgrave Square, London, S.W.1	"	1962-63	1,10,815
84	C.A. Young, Esso Standard Eastern Inc., Bombay	"	1963-64 1964-65	1,47,489 1,47,368
85	C.B. Thomas, Esso Standard Eastern Ind., Bombay	"	1963-64 1964-65 1965-66	2,50,619 2,55,138 2,55,138
86	C.H. Bhabha, 49 Cuffe Parade, Colaba, Bombay-5	"	1965-66	1,61,051
87	C.F. Hederley, Firestone Rubber and Tyre Co., Haybunder Road, Bombay	"	1965-66	1,30,944
88	C.W. Cough, Esso Standard Eastern Inc., Bombay	"	1963-64	1,52,758
89	Estate of Clara Eveline, Trust Nevelle House, Ballard Estate, Bombay-I	"	1964-65 1965-66	1,33,140 1,32,790
90	C. Chesbrough, Esso Standard Eastern Inc., Bombay	"	1964-65	1,22,732
91	Chimanlal Daulat Ram c/o M/s. Chimanlal Mohanlal & Co., Hanuman Bldg., Tambakanta, Bombay-2	"	1960-61 1961-62 1962-63	1,43,999 1,49,781 1,80,384
92	Mrs. D.M. Turner, C/o M/s. A.F., Marvey Ltd., Madurai	"	1965-66	3,55,104
93	D.R.D. Tata, Bombay House, Bruce Street, Fort, Bombay	"	1963-64 1964-65 1965-66	3,46,572 2,22,393 2,06,885
94	D.R. Chaudhry, c/o Greagson Batley & King, Chartered Bank Building, Fort, Bombay	"	1964-65 1965-66	1,27,184 1,63,791
95	D.R. Geddis, National & Grindlays Bank Ltd., Bombay	"	1963-64	1,24,363
96	D. Tour Sandoz (I) Ltd., Wittet Road, B.E., Bombay	"	1962-63	1,00,070

1	2	3	4	5
97	David Mudie, West Furry, Scotland	1964-65	14,068	
			1,45,881	Income Indian
				T.W.I.
98	Dyaldas Khushi Ram, 68 Marine Drive, Bom- bay-1	1965-66	1,05,012	
99	Dahyala M. Zaveri, c/o Dahyala M. Zaveri, 98 Sk. Memon St., Bombay	1964-65	1,16,628	
100	Dalpatbhai Chandulal Mehta, c/o M/s. Mohanlal Raichand & Sons, 78/83 Sk. Memon St., Bombay	1964-65	1,17,986	
101	Dattatrya M. Dahanukar, Industrial Assurance Bldg., Fort, Bombay	1965-66	3,65,504	
102	Denal Hassanand, B.H. Hall, Bombay	1961-62	1,53,757	
103	Devilal Bherulal Kothari, 74 Sk. Memon Street, Bombay	1965-66	1,42,000	
104	Dharminder Doel, Hemkund No. 1, Flat No. 10, 14th Road, Bandra, Bombay	1965-66	1,80,875	
105	Dwarkadas Verhomal Punjabi, c/o M/s. Hotchand Motumal, 331 Dr. D.N. Road, Bombay	1961-62	1,00,983	
106	Mrs. E.A. Gunji, 7 Avenue Doll Hopsse Swit- zerland	1965-66	1,02,590	
107	E.F. E. 6Dinshaw c/o National & Grindlays Bank Ltd., M. G. Road, Bombay	1964-65	4,57,825	
108	E.M. Billimoria, H.C.C. Ltd. Bombay	1964-65	1,59,562	
109	E.O. Austin, George Oakes (P) Ltd., Swadeshi Mills Compound, Opera House, Bombay	Indl. 1965-66	1,77,595	
110	E.P. Bharucha, 251 Dr. D. N. Road, Bombay	1965-66 1966-67 1962-63 1963-64 1964-65	1,24,949 1,74,513 1,84,231 1,41,949 1,39,817	
111	Est. Mrs. E.S. Robertson, 24, Bounswick Road, Donglas Isloofmen.	1964-65	1,11,760	
112	F.A.M. Fazalbhoy, c/o Photophone Equipment Ltd., New Marine Lines, Bombay	1963-64	1,11,412	
113	F.A. Klaser, Esso Standard Eastern Inc. Co. Ltd., Bombay	1964-65	1,19,716	
114	F.H. Kemple, c/o M/s. Forbes Forbes Campbell & Co. Forbes Building, Home Street, Bombay	1965-66	1,17,651	
115	F. A. Robertson, 24 Bounswick Road, Donglas Isloofmen	1964-65	1,11,760	
			1,22,881	Income Indian
				T.W.I.
116	F. Permaneyer, Indian Casablanca Co. Ltd., 127 M.G. Road, Bombay	1964-65 1964-65 1965-66 1965-66	1,09,476 1,41,900 1,42,476 1,44,500	
117	G. B. Khatry, M/s. Shanta Bros., Vaswani Mision, Dinsa Vacha Rd., Bombay	1961-62	1,20,382	
118	G.L. Mirchandani, c/o India Book House, 249 D.N. Road, Bombay	1961-62 1962-63	1,22,331 1,16,907	
119	G.M. Rane, c/o M/s. Dadji Dhakji & Co. Ltd., Shri Pant Bhavan, Sandhurst Bridge, Bom- bay-4	1964-65	1,07,386	
120	G.R. Prabhu, c/o M/s. Bombay Mercantile Cor- poration, 211/217 Nagdevi Street, Bombay	1964-65	1,06,126	
121	G.Wilhelm, Protos Engg. Co. Ltd., Bombay	1961-62	1,73,501	

1	2	3	4
122	Gangaprasad K. Morarka, 24 N Bombay	Road, Indl.	1955-56 2,58,311 1956-57 2,25,302 1957-58 1,99,340
123	George Liren, c/o D.D. Shiroir Veer Nariman Road, Bombay, Stadium House, .,	1961-62 1,12,117 Indian 1961-62 48,000 Income 1,13,000 73,100 1,73,053 T.W.I
124	Smt. Gopabai B. Damani, Bullion Association Building, S. K. Menon Street, Bombay-2	1964-65	1,05,286
125	H. D. Thakar, Oriental Metal Press Works Pvt. Ltd., Worli, Bombay	1961-62	1,08,017
126	H. J. Vacha, c/o M/s A. F. Ferguson & Co., Allahabad Bank Building, Bombay	1965-66	2,12,731
127	H. M. Dennist n, c/o Lloyds Bank, London	1965-66	2,13,537
128	H. P. Billimori . 303, Lamington Road, Bombay 4	1964-65	1,14,757
129	Lord Hawke, c/o M/S Roffe, Swayno & Co., 50 Lincoln's Inn Fields, London, W.C.2	1960-61	6,020 Indian Income 1,77,754 T.W.I
130	Hemant Bhigubhai Seth Trust, Mafatlal House, Fort, Bombay	1965-66	3,43,197
131	Hemant Bhigubhai, Mafatlal, Mafatlal House, Fort, Bombay	1965-66	6,70,662
132	Hemant B. Mafatlal Seth, Mafatlal House, Fort, Bombay	HUF 1965-66	4,43,236
133	Smt. Hiradevi Agarwal, Kanani House, Poddar House, Bombay	Indl. 1965-66	1,16,908
134	Hukumchand Bherulal Kothari, 74 Sk. Memon St., Bombay	1965-66	5,16,344
135	I. M. Ogz, c/o A. F. Ferguson & Co., Bombay	1965-66	1,25,731
136	J. B. Hanna, Esso Standard Eastern Inc., Bom- bay	1965-66	2,64,233
137	J. C. Heward, Esso Standard Eastern Inc., Bombay	1963-64 1964-65	2,01,708 1,84,474
138	J. D. Choksi, Bombay House, Bruce Street, Fort, Bombay	1964-65 1965-66	1,48,444 1,38,030
139	J. E. Lynn, Esso Standard Eastern Inc., Bom- bay	1963-64 1964-65	1,18,259 1,17,518
140	J. J. Brown, Esso Standard Eastern Inc., Bom- bay	1964-65	1,49,160
141	J. L. Bhatia, Bombay	1965-66	1,36,498
142	J. K. Thakkar, 111-A, M. G. Road, Bombay-I	1965-66	1,04,178
143	Trustees of Mrs. J. M. Lumbimoff Navelle House, Ballard Estate, Bombay	1964-65 1965-66	1,39,678 1,33,035
144	J. G. Kidd, Glaxo Laboratory, Worli, Bombay	1964-65 1965-66 1966-67	1,44,137 1,41,662 1,46,932

1	2	3	4	5
145	J. P. Thakkar, c/o M/s Mulla & Mulla Craigie Blunt & Caroe, 51 M.G. Road, Bombay	1964-65 1965-66	1,04,166 1,05,613	
146	J. R. D. Tata, Bombay House, Bruce St., Fort, Bombay	1963-64 1964-65 1955-66	2,83,040 2,40,901 2,24,130	
147	J. R. Laughlin, Esso Standard Eastern Inc., Bombay	" 1965-66	1,44,732	
148	Capt. J. R. Mountford, Burmah Shell Oil & Stg. Co., Ltd., Bombay	" 1965-66	1,17,971	
149	J. Scott, Esso Standard Eastern Inc., Bombay	" 1962-63 1963-64 1964-65 1965-66	1,91,893 1,90,717 1,91,898 1,91,958	
150	J. T. Holland, Burmah Shell Oil & Stg., Dist., Co., B.E., Bombay	" 1952-63 1953-64 1954-65	1,02,920 1,16,787 1,09,221	
151	J. T. Wollar, Burmah Shell Oil & Stg., Dist., Co., B.E., Bombay	" 1965-66	1,36,374	
152	J. W. Tide berg, Esso Standard Eastern Inc., Bombay	" 1962-63 1953-64	1,02,705 1,21,893	
153	James Mcgroe, c/o M/s Pfizer Ltd., 163 Backbay Reclamation, Bombay	" 1965-65	1,14,701	
154	Jayalaxmi W/o and legal heir of Nigardas Chaturdas Zaveri, 76 Sk. Memon St., Bombay-2	" 1962-63	1,52,723	
155	Jaikishen, Gobind Mahal, 4th Floor, Marine Drive, Bombay	" 1963-64 1964-65	1,78,870 1,73,569	
156	J. Anderson c/o A. F. Ferguson & Co., Allahabad Bank Building, Bombay	" 1965-66	1,55,998	
157	Jean B. Dubash, c/o Ardeshir B. Cursetji & Sons P. Ltd., 6 Rampart Row, Fort, Bombay-1	" 1964-65 1965-66	1,13,056 1,16,178	
158	John Symon, W.H. Brady & Co., Bombay	" 1962-63 1963-64	1,22,348 1,44,728	
159	K. Hoshi Mutto, Bank of Tokyo Ltd., Bombay-10	" 1961-62	1,04,022	
160	K. A. Dubash, c/o Ardeshir B. Cursetji & Sons P. Ltd., 6 Rampart Row, Fort, Bombay-1	" 1965-66	1,47,748	
161	K. C. Maitra, Guest Keen Williams Ltd., Wakefield House, Ballard Estate, Bombay	" 1964-65 1965-66	2,48,636 2,14,540	
162	K. M. Mody, c/o Shri M. M. Khanna (Advocate) New Empire Cinema Building, Fort, Bombay	" 1961-62	1,11,909	
163	K. R. T. Mechanic, Burmah Shell Oil & Stg. Co., Bombay	" 1964-65	1,32,344	
164	Kali D. Cawasji, c/o M/s D. Cawasji & Co., 123 M.G. Road, Bombay-1	" 1964-65	2,10,880	
165	Mrs. Kasturbai Welchand, Construction House Ballard Estate, Bombay	" 1965-66	1,89,627	
166	Kishorekumar Ganguli, Gouri Kunj, Pandya Lane No. 2, Juhu Tara, Juhu Road, Bombay	" 1961-62	2,85,800	
167	Smt. Kusumben D. Mahadevia, Mafatlal House, Fort, Bombay	" 1965-66	1,23,031	

1	2	3	4	5
168	M. D. Rane, c/o M/S Dadji & Co., Ltd., Shri Pant Bhavan, Sandhurst Bridge, Bombay-4	Indl.	1964-65 1965-66	1,27,641 3,17,563
169	Mrs. M. E. Walker, 7, Keyton Park, Cardens London	"	1962-63	12,250 Indian Income
				1,32,464 T.W.I.
170	M. G. Jagitiani, Kayce Ind., Kamany Chambers, Fort, Bombay	"	1964-65	1,09,920
171	M. H. Ahmed Bhoy, Ganga Vihar, Marine Drive, Bombay-1	"	1962-63	1,01,461
172	M. I. Patel, Laus Metal & Enamel Iron works Ltd., Tulsji Pipe Road Dadar, Bombay	"	1964-65	1,01,597
173	M. K. Shah, Forbes Building, Home Street, Bombay.	"	1965-66	1,07,336
174	M. L. Dhanukar, Industrial Ass. Building, Fort, Bombay	"	1965-66	7,40,403
175	M. M. Gamron, c/o P. G. Rao, 84 Annie Basant Road, Bombay	"	1965-66	2,71,813
176	M. M. Desai, L & T Management, I.C. House, Dougal Road, Ballard Estate, Bombay	"	1965-66	1,94,909
177	M. N. Sinclair, Burmah Shell Oil & Stg. Co. Ltd., Bombay	"	1965-66	1,26,160
178	M. S. Kotwal, c/o M/S Mira Salt Works Co., 428, Sk. Memon St., Bombay	"	1963-64	1,23,959
179	Minal Patel, Premchand, 63 Appollo Street, Fort, Bombay	"	1962-63	1,00,292
180	Smt. Maltibai D. Dahukar, Industrial Assurance Building, Fort, Bombay	"	1965-66	2,31,734
181	Manchharani Vajeram, Rampura Main Road, Surat, c/o M/S Chhaganlal Maganlal & Co., Sk. Memon Street, Bombay	"	1964-65	1,01,986
182	Maki K. Mistry, c/o Ardeshir B. Cersetji & Sons P. Ltd., 6 Rampart Row, Fort, Bombay-1	"	1965-66	1,17,431
183	Meher Taj Sajeeda, Sultan Begum, Ruler of Bhopal, Bhopal	"	1961-62	1,64,515
184	Smt. Mirakewani, c/o M/S Indian Engineering Co., 160 Dr. D.N. Road, Bombay	"	1964-65	1,15,893
185	Mihirkumar Mafatlal, Mafatlal House, Fort, Bombay	"	1965-66	1,14,095
186	Dr. M. Sageor, 23 Juhu Lane, Andheri, Bombay-36	"	1965-66	1,39,018
187	Mohd. Z. Aliraza, Sitaram Building, Dr. D. N. Road, Bombay.	"	1961-62	2,54,583
188	Mohd. Ali Bassam, 293 Nagdevi St., Bombay	"	1965-66	1,22,247
189	N. G. Prabhu c/o M/S Bombay Mercantile Corp., Nagdevi Street, Bombay	"	1964-65	1,09,275
190	N. H. Tata, Bombay House, Bruce Street, Fort, Bombay	"	1965-66	1,31,431
191	N. K. Patigara, c/o M/s Mulla & Mulla Craigie Blunt & Caroe, 51 M.G. Road, Bombay.	"	1964-65 1965-66	1,62,847 1,73,017
192	N. K. Santook, c/o M/S —do—	"	1964-65 1965-66	1,62,167 1,58,092
193	N. M. Billimoria, 393, Lamington Road, Bombay	"	1961-62 1962-63 1963-64	4,70,062 5,76,018 4,47,379

			3	4	5
194	N. R. Mulla, c/o Mulla & Mulla Carigie Blunt & Carot, 51 M.G. Rd., Bombay	Indl.	1964-65 1965-66 1965-66	1,15,416 1,11,838 2,45,831	
195	N. R. Mody, Bombay	"	1965-66	1,22,809	
196	N.V. Bediani, N. Jeevanlal & Co. Ltd. Bombay,	"	1962-63 1963-64	1,16,316	
197	Executors of the Estate of Late Seth Navin Chandra Mafatlal, Mafatlal House, Fort, Bombay	"	1965-66	2,65,456	
198	O.D. Sowerwone, Esso Standard Eastern Inc., Bombay	"	1965-66	1,21,188	
199	Miss. P. Benjamin, c/o M/s. Hughes, & Davis, 101, M.G. Road, Bombay-I.	"	1963-64	1,36,384	
200	P.A. Narialwala, Bombay House, Bruce St., Fort, Bombay	"	1965-66	1,31,470	
201	P.B. Banaji, Navsari Chambers, Dr. D. N. Road, Bombay	"	1965-66	1,46,963	
202	P.C.R. Coates, Burmah Shell Oil Stg. & Distribution Co., B.E., Bombay	"	1964-65	1,36,665	
203	P. D. Aswani, Dadi Mansion, Barrack Road, Bombay	"	1961-62 1962-63 1963-64	2,13,657 1,71,047 3,51,437	
204	P.J. Patel, 195 Dr. D.N. Road, Bombay	"	1962-63	1,02,820	
205	P. L. Tandon c/o M/s. Hindustan Lever, Ltd., Hindustan Lever House, Backbay Recalamation, Bombay-I.	"	1962-63 1963-64 1964-65 1965-66	1,13,982 1,21,467 1,22,942 1,07,620	
206	Mrs. P.M. Gamble, c/o M/s. A & F. Harvey Ltd., Madurai	"	1965-66	3,63,467	
207	P. P. Mistry, c/o Ardeshir B. Cursetji & Sons P. Ltd., 6 Rampart Row, Fort, Bombay-I	"	1965-66	1,17,218	
208	P. R. Irani, c/o New Roshan Talkies, Corner of Grant Road, Bombay	"	1962-63 1963-64	1,36,443 1,55,618	
209	Smt. Pannaben H. Mafatlal, Mafatlal House, Fort, Bombay	"	1965-66	1,04,614	
210	Pheroze Kudinwalla, Mackanian Mackenzie Building, Ballard Estate, Bombay-I	"	1962-63	1,16,476	
211	Plestella, Prop. Shri Champaklal, Kalidas Sayani, 98, Vithalwadi, Bombay	"	1964-65 1965-66	2,54,740 2,31,808	
212	Popatlal Bhikhachand, 80-A/B Mahajan Association, Sk. Momon, St., Bombay	"	1961-62	1,04,944	
213	R. A. R. Patton, Burmah Shell Oil & Stg. Co., Ltd., Bombay	"	1965-66	1,45,018	
214	R. C. Khanna, c/o A. F. Ferguson & Co., Bombay	"	1965-66	1,16,705	
215	R.G. Earnest, Esso Standard Eastern Inc. Bombay	"	1963-64 1964-65 1965-66	1,25,737 1,25,946 1,25,856	
216	R.J. Wendt, Firestone Tyre & Rubber Co., Haybunder Rd., Bombay	"	1965-66	1,19,988	
217	R.L. Goldsack, Burmah Shell Oil & Stg. Dist. Co., B.E. Bombay	"	1962-63 1963-64 1964-65	1,35,591 1,25,843 2,566	
218	R.M. Burt, B.P. India Agencies Ltd., Graham Road, Bombay	"	1963-64 1964-65	1,01,128 1,10,635	

1	2	3	4	5
219	R.M. Gravin, Firestone Tyre & Rubber Co., Haybunder Road, Bombay	Indl.	1965-66	1,06,884
220	R.R. More, Burmah Shell Oil & Stg. Co. Ltd., Bombay	"	1965-66	1,18,898
221	Raj Kapoor, Prop. M/s. R. K. Films, Trombay Road, Chambur, Bombay 71.	"	1962-63 1963-64	19,63,503 7,90,009
222	Miss Rajshree, "Grosvenor" Beddar Road, Bom- bay-26	"	1965-66	1,17,744
223	Rashesh N. Mafatlal, Mafatlal House, Fort, Bombay	"	1965-66	4,56,852
224	Smt. Reshma Rani Puri, c/o M/s Pisre Lal Premnath, 180/82, Sk. Memon St. Bombay	"	1962-63	1,06,486
225	S.B. Aggarwal, 3 New Queens Road, Bombay	"	1963-64 1964-65 1965-66	1,24,527 1,22,712 1,71,442
226	S.L.G. Wright, Blundell Eomite Paints Ltd., Victoria Cross Lane, Bombay-10	"	1961-62	1,02,969
227	S.K. Kabbur, c/o M/s Kabbur Pvt. Ltd., 3, Bastion Road, Bombay	"	1965-66	3,09,425
228	S.M. Dehanuker, Industrial Ass. Building, Fort, Bombay	"	1962-63	1,21,591
229	S.N. Aggarwal, 3 New Queens Road, Bombay	"	1963-64 1964-65 1965-66	1,24,527 1,22,713 1,71,332
230	S.R.K. Vakil, c/o M/s Mulla & Mulla Cragie Blunt & Caroe, 51, M.G. Rd., Bombay	"	1963-64 1964-65 1965-66	1,25,205 1,15,605 1,11,120
231	Dr. S.R. Lele, c/o Borosil Glass Works Ltd., Chotani Estate, Proctor Road, Grant Road, Bombay	"	1965-66	1,17,475
232	S.S. Khambatta, c/o M/s. Mulla & Mulla Cragie Blunt & Caroe, 51 M.G. Road, Bombay	"	1964-65 1965-66	1,11,008 1,11,900
233	S.V. Iyer, c/o M/s. Hughes & Davis, 101, M.G. Road, Bombay	"	1963-64	1,28,553
234	S. Moolgaonkar, Bombay House, Bruce Street, Bombay	"	1965-66	1,16,966
235	Mrs. Sylla R. Holms, c/o M/s M.J. Divecha, 22, Appolo St., Fort, Bombay	"	1965-66	1,12,053
236	S. Gothburg, Swedish Match Co., Wittet Road, Bombay	"	1966-67	1,19,317
237	Smt. Shakuntla S. Parekh, c/o M/s New Pack Industries, Lotus House, 33-A, New Marine Lines, Bombay-1	"	1961-62	1,86,280
238	Shankar Singh, Beacon, Churchgate Reclamation, Opp. Sachivalaya, Bombay	"	1963-64 1964-65 1965-66	1,89,245 1,54,172 1,74,532
239	Shreeparakash, Agarwal, Kamani House, Peddar Road, Bombay	"	1964-65 1965-66	1,15,685 1,45,210
240	Smt. Shushiladevi Agarwal, by legal representa- tive Shri S. N. Aggarwal, Kamani House, Peddar Road, Bombay	"	1965-66	1,16,901
241	Mrs. Sharadaben Bhagubhai Mafatlal, Mafatlal House, Fort, Bombay	"	1965-66	3,02,297
242	Smt. Sushilaben Arvind Prasad, Mafatlal Lal House, Fort, Bombay	"	1965-66	1,00,90 6

243	Sitaram Dwarkadas Morarka, 29 Nepean Sea Road, Bombay	Indl.	1961-62 1962-63 1963-64 1964-65	2,85,255 2,35,000 1,85,000 1,18,120
244	T. Chesbrough, Esso Standard Eastern Inc., Bombay	"	1965-66	1,22,732
245	V.K. Kodikal, Colgate Palmolive Ltd., Steelwacke House, Dinshawacha Road, Bombay	"	1962-63 1963-64 1964-65 1965-66	1,95,820 1,68,618 1,43,939 1,85,099
246	V.P. Sanghji, c/o M/s East African Traders, 75, Khand Bazar, St. Bombay	"	1961-62	2,28,334
247	Lady Vera David, c/o M/s. A.F. Ferguson & Co., Appolo St., Bombay	"	1965-66	1,17,307
248	Varajalal Chandulal Mehta, c/o M/s Mohanlal Raichand & Sons, 78/83 Sk. Memon St., Bombay	"	1964-65	1,14,338
249	Vijaysingh H. Ved, c/o M/s Vijay Studio, 1/3, Gola Lane, Fort, Bombay	"	1961-62	1,09,575
250	W.M. Johnson, Nasmith Coutts & Co., 81, Fountain Street, Manchester-2	"	1962-63	93,560 Indian Income 1,14,860 T.W.L.
251	W.N. Lubsy, Esso Standard Eastern Incorporation, Bombay	"	1964-65	1,33,732
252	W.S.G. Nelson, Cadbury Fry (I) Ltd., Bhulabhai Desai Road, Bombay	"	1962-63	1,10,373
253	Y.A. Fazalbhoy, c/o General Radio & Appliances Ltd., Opera House, Bombay	"	1964-65 1965-66	1,72,747 1,44,276
254	Yogindra N. Mafat Lal, Mafat Lal House, Fort, Bombay-I.	"	1965-66	4,56,791

BOMBAY CITY-II

255	A.A. Fazalbhoy, 41 Liberty Blg., Marine Lines, Bombay	Indl.	1965-66	1,50,033
256	A.A. Rao, State Bank Building, Bank Street, Bombay	"	1964-65	1,97,858
257	A.B. Billimoria, c/o M/s. Tata Sons (Pvt.) Ltd., Bruce Street, Bombay	"	1964-65	1,51,710
258	A.G. Dasttry, 25 P.B. St., Bombay	"	1963-64	1,00,451
259	A.H. Ravji, Prop. Habib Ravji & Co., Hamam House, Hamam St., Bombay	"	1962-63	1,07,437
260	A.T. Kataria, c/o T. H. Kataria & Co., 323-25, Abdul Rehman St., Bombay	"	1965-66	1,14,624
261	A.V. Birla, Industry House, Churchgate Bombay	"	1964-65	2,60,995
262	Abdul Hussain Gulam Ali, 66-68 Narayan Dhru Street, Bombay	"	1960-61 1961-62 1964-65 1965-66	3,33,148 1,97,010 1,19,780 1,19,558
263	Adi C.R. Wadia, 70 Forbes St., Bombay	"	1961-62	1,97,102
264	Amar Chand S. Doshi, 6-A, Bruce St., Bombay	"	1965-66	1,79,677
265	Anuradha K. Seth, Anand Bhavan, Babulnath, 3rd Cross Lane, Bombay	"	1963-64	2,35,277
266	Miss Asha B. Makaria, 53-A, Krishna Niwas, Walkeshwar Rd., Bombay	"	1960-61	5,58,431
267	B.B. Nayer, 413-G, Vasantwadi, Kalbadevi Road, Bombay	"		

1	2	3	4	5
268	B.D. Bharucha, c/o M/s. Edward Talkies Rd., Bombay.	Indl.	1961-62	1,59,102
269	B.G. Navlakhi c/o M/s. J.V. Navlakhi & Co., 533, Kalbadevi Road, Bombay.	"	1963-64	1,18,222
270	B.K. Mehta, 28, Appolo St., Bombay	"	1964-65	1,91,487
271	B.V. Mehta, c/o M/s. Bombay Hardware Co., Iron Jetha, Carnac Bunder, Bombay	"	1964-65	1,04,606
272	B.L. Mulchandani, Sukh Sagar, Hughes Road, Bombay	"	1963-64	1,59,344
273	B.L. Shah, 112 Nagdevi St., Bombay	"	1961-62	1,04,612
274	B.N. Widhani, 41, Mehta House, Medows Street, Bombay	"	1961-62	1,00,130
275	B. N. Trivedi, 19, Hamam Street, Bombay.	"	1961-62	1,32,861
276	B.R. Tannan, c/o M/s. Sharp & Tannan, Appolo Street, Bombay.	"	1964-65 1965-66	1,57,219 1,61,872
277	B. V. Patel, Gopal Gali, Bombay.	"	1961-62	1,38,515
278	Babubhai M. Malkan, c/o M/s. Empire Trading, 76, Tamarind Lane, Bombay.	"	1965-66	1,03,510
279	Banoo F. Mehta, Mehta House, 79-91 Appolo Street, Bombay.	"	1965-66	1,00,670
280	Banwarilal, 80-82, Nagdevi St., Bombay.	"	1961-62	1,15,481
281	Bhagwandas Jethabhai (Decd), through legal heir Shri Nirmal Bhagwandas, c/o Bombay Surgical Co., 104, Charni Road, Bombay.	"	1962-63	1,31,759
282	Bhagwandas N. Makhija, Madhavrai Galli, M.J.C. Market, Bombay.	"	1964-65	1,08,974
283	C.C. Choksey c/o C.C. Choksey & Co. Mustafa Building, P. M. Road, Bombay.	"	1965-66	1,56,683
284	C. G. Sariya, Hari Mansion, Darbshah Road, Bombay.	"	1965-66	1,10,640
285	C. K. Shah, 16-18, A. P. St., Bombay.	"	1964-65	1,41,173
286	C. L. Shah, 112, Nagdevi St., Bombay.	"	1961-62	1,11,784
287	C. M. Shah c/o M/s. Kanchand & Co., Sindhu House, Nanabhai Lane, Bombay.	"	1963-64	1,91,469
288	C. T. Parekh, Prop. C.T. Parekh & Co., 64, Ali Chambers, Doab Lane, Bombay.	"	1961-62	2,34,900
289	C. W. Lloyd, c/o M/s. Fort Rohodes Parks & Co., Bank of Baroda Building, Appollo Street, Bombay.	"	1964-65	1,33,409
290	Cavasji Jehangir Part III, Ready Money Mansion, V. N. Road, Bombay.	"	1963-64	2,18,293
291	Bai Chanda Bhaidas, Giri Kunj, Huge's Road, Bombay.	"	1963-64	1,05,263
292	Champaklal Devi Das, Agakhan Bldg., Dalal Street, Bombay.	"	1962-63	1,29,898
293	Chandulal Mulchand, c/o M/s. N. Chandulal & Co., 34 A.R. St., Bombay.	"	1965-66	1,18,051
294	Chimanlal Nathuram, Dadar Galli, M.J. Market, Bombay.	"	1961-62	2,36,141
295	Chimanlal Mohanlal, c/o M/s. N. Chiman, Lal & Co., 36. Princess Street, Bombay.	"	1965-66	1,90,528
296	Chiman Lal B. Parekh, 28 Appollo St., Bombay.	"	1962-63 1964-65	1,40,619 1,16,374
297	D. A. Patel, Mangesh Building, New Bhatwadi, Bombay.	"	1963-64	1,01,502
298	D. C. Master c/o M/s. Master Sathe & Kothari, 34-38 Hamam Street, Bombay.	"	1964-65	1,18,157
299	D. D. Lakhanpal, Prop. Sharma Radio Corpora- tion, 29 New Queens Road, Bombay.	"	1963-64 1964-65	1,87,810 1,64,848
300	D.R. Nayar, 413-G, Vasantwadi Kalbadevi Road, Bombay.	HUF.	1960-61	5,67,307
301	D. R. Mehta, Warden Road, Bombay.	Indl.	1962-63 1963-64 1964-65	1,89,979 1,85,902 1,89,637

1	2	3	4	5
302	D. R. Shroff, Grant Road, Bombay.	Indl.	1964-65	1,19,523
303	D. V. Mehta, c/o M/s. Bombay Hardware Co., Iron Jetha, Carnac Bunder Bombay.	"	1963-64 1964-65 1965-66	1,07,167 1,54,337 1,33,283
304	D. V. Daruwalla, c/o M/s. Daruwalla Brothers Pvt. Ltd., Shroff Mansion, Princess Street, Bombay-2.	"	1964-65 1965-66	2,76,386 2,22,451
305	Damodardas Parmanand, Chandra Chowk, M.J.C. Mkt., Bombay.	"	1964-65	1,00,629
306	Damodar Hansraj, 15 Union Bank Building, Dalal St., Bombay.	"	1961-62	1,03,130
307	Dhirendra Kantilal, Old St., Ex. Building, Dalal Street, Bombay.	"	1963-64	1,08,339
308	Diamond Art Photo Studio, Prop. Shri Babubhai Vallabhdas, 188, Kd. Rd., Bombay.	"	1958-59	1,09,016
309	Dubash A. B. (Minor) Guardian B.A. Dubash, Rampart Row, Bombay.	"	1964-65	1,19,957
310	Fali S. Nariman, High Court, Bombay.	"	1965-66	1,55,619
311	Fasal Rehimatulla, Ridge Rd., Bombay.	"	1965-66	1,02,956
312	G. A. Thekkar, c/o M/s. Ambyahi Dewanji, Fort Chambers B. Block, Dean Lane, Hamam Street, Bombay.	"	1965-66	1,59,733
313	G. M. Aggarwal, 56, Sutar Chawal, Bombay.	"	1963-64	1,42,980
314	G. P. Kapadia, c/o M/s. G. P. Kapadia & Co., Hamam Street, Bombay	"	1965-66	1,84,191
315	Ghanshamdas Hotchand (Decd.) by his legal heir Shri Naraindas Ghanshyam Das, 20 Shrua, 180, Marine Drive, Bombay.	"	1961-62	2,21,087
316	Smt. Gopikumar Birla, Birla House, Mount Pleasant Road, Bombay.	"	1964-65 1965-66	2,49,424 2,27,719
317	Gulam Mohd. Haji Ali Mohd., 223, Chakla Street, Bombay.	"	1965-66	1,76,307
318	H. D. Jethamlal, Valcon Insurance Building, V. N. Road, Bombay.	"	1963-64 1964-65	1,11,714 1,12,034
319	H. K. Bhuvani, Mehta House, Appolo Street Bombay	"	1965-66	1,06,462
320	H. N. Doshi, c/o Santilal Hakam Chand, 124, Radhagalli, Sw. Mkt., Bombay.	"	1964-65	1,19,978
321	H. O. Shah, c/o M/s. B. B. Electric Auto Stores, 98, Princess Street, Bombay.	"	1965-66	1,18,764
322	Hamid Abdul Kadar, 94, Kambekar St., Bombay.	"	1965-66	4,50,006
323	Hiralal N. Shroff, Lentin Chambers, Dalal Street, Bombay.	"	1965-66	1,23,653
324	Lady Hira Bai C. Jahangir, Ready Money Mansion, Nepean Sea Road, Bombay.	"	1962-63	1,41,326
325	Himetal B. Mehta, c/o M/s. Sudhir Motors, Kennedy Bridge, Bombay.	"	1965-66	1,65,154
326	Smt. Hazarabai Abdull Rehman, Dharamraj Gally, M.J.C. Mkt., Bombay.	"	1964-65	2,52,107
327	Late I. B. Wilson (decd.) by his legal Repr. & Administrator of Estate of Shri C.H. Pardowala, c/o M/s. Crawford Boylal & Co., Bank Street, Bombay-1.	"	1963-64	1,04,087
328	Mrs. Indumar Ravindra Mulraj, 9-A, Bhabul Nath Road, Bombay.	"	1963-64	3,35,371
329	J. B. Kanga, High Court, Bombay.	"	1965-66	1,98,404
330	J. C. Bhatt, Tamarind Lane, Fort Chambers, Bombay.	"	1965-66	1,11,074
331	J. D. Kapadia, Bombay.	"	1961-62	1,00,000
332	Lt. Col. J. D. Kothawalla (Decd.) Gross Venor House, Peddar Road, Bombay.	"	1965-66	1,41,886

1	2	3	4	5
333	J. H. C-ma, 24-26, Dalal St., Bombay.	Indl.	1964-65 1965-66	1,05,820 1,21,976
334	J. K. Seervai, Ban Nivas, W... Road, Bombay.	,,	1965-66	1,01,906
335	J. M. Navar, 413-G, Vasant Devi Roa l, Bombay.	,,	1960-61	6,70,446
336	J. R. Nayar, as above.	,,	1960-61	5,76,755
337	J. T. Jagtiani, National House, Tulloch Road, Bombay	,,	1963-64	1,30,290
338	J. V. Patel, 32-34, V.N. Road, Bombay	,,	1962-63	2,01,259
339	J. Dhan, 91, Mohammedali Rd, Bombay	,,	1965-66	8,00,000
340	Jagmohan das Gokuldas c/o M/S Lallubhai Ami- chand Pvt. Ltd., 30 Kansara Chawal, Kd. Rd., Bombay	,,	1964-65	2,21,759
341	Jayantilal Dyaybhai c/o M/s Chiman Lal Prem- chand Pr. St., Bombay	HUF	1965-66	2,03,913
342	Jacob F. E. Sasoon, 3, Faze Rd., Bombay	Indl.	1965-66	1,63,592
343	Mrs. Jinoo H. Jehangir, Ready Money Mansion, V.N. Rd, Bombay	,,	1963-64	1,11,241
344	Jogilal Hanumanbux, c/o M/s Jehorimal Ramlal, 405, Kalbadevi Rd., Bombay	,,	1962-63	1,43,634
345	K. C. Shah, c/o M/s Kanchand & Co., Sindh House, Nanabhai Lane, Bombay	,,	1963-64	1,07,166
346	K. C. Nayar, 413-G, Vasantwadi, Kalbadevi Rd., Bombay	HUF	1960-61	5,39,615
347	K. C. Motla, c/o Roopkala, Queens Rd., Queens Chambers, Bombay	Indl.	1963-64	1,03,718
348	K. C. Motani, c/o M/S Bombay Hardware Co., Iron Jetha, Carnac Bunder, Bombay	,,	1963-64 1964-65 1965-66	1,06,880 1,58,269 1,38,180
349	K. D. Nayar, 413-G, Vasantwadi, Kalbadevi Rd., Bombay	,,	1960-61	6,66,168
350	K. H. Bhabha, New Cafe Parade, Bombay	,,	1965-66	1,42,179
351	K. K. Mehta, c/o Prop. of Jupiter Mills Store, Appolo St., Bombay	,,	1961-62	1,22,923
352	K. K. Mehta, c/o M/s Santilal C. Mehta, 71-73, Appolo St., Bombay	,,	1963-64	1,04,791
353	K. L. Nayar, 413-G, Vasantwadi, Kalbadevi Road Bombay	H.U.F.	1960-61	5,61,667
354	K. M. Mistry, 87, Abdul Rehman St., Bombay-3	Indl.	1965-66	1,08,844
355	K. N. Nazir, c/o M/s N. R. Nazir & Sons, 5, Hamain St., Bombay	,,	1964-65 1965-66	1,41,741 1,46,002
356	K. P. Patel (Dr.), c/o P & B Laboratories, 11-C Ashok Road, Kandivelli, Bombay-67	,,	1964-65	1,01,500
357	K. T. Divecha, 24-26 Dalal St., Bombay	,,	1965-66	1,88,820
358	K. T. Dholakia, French Bridge, Bombay	,,	1965-64	1,05,135
359	Smt. K. V. Bodai, c/o M/s Oriental Aromatics Trading Co. Shroff Mansion, 32, Princess Street, Bombay	Anil	1961-62	1,58,583
360	Kapilak Muljishah, Khetwadi Back Rd., Bombay	Indl.	1965-66	1,14,841
361	H.H. Shah, Karim Aga Khan through his Attorney Shri Ismail Mohd. Jaffar, Agakhan Bldg., Dalal St., Bombay	,,	1962-63 1963-64 1964-65 1965-66	3,52,834 3,52,834 3,53,834 3,52,834
362	Kasturchand Sarupchand c/o M/S Kastur Chand Sarupchand, Dalal Street, Bombay	,,	1961-62	6,55,318
363	Smt. Kanta K. Vasa, E-4 Mafatlal Park, Warden Road, Bombay	,,	1963-64 1964-65	1,08,214 1,80,279

1	2	3	4	5
364	Trustees of Late Karuna Shakar, 64-66 Chakla St., Bombay	Indl.	1965-66	1,76,307
365	Kantilal Lallubhai, 34, Nagdevi St., Bombay]	"	1963-64	1,22,297
			1964-65	1,31,692
366	Mrs. Kaahiben A. Patel, 91, Walkeshwar, Bombay-6	"	1963-64	1,17,517
367	Keahub Mahindra, L/H of late Shri K. C. Mahindra, c/o M/S Mahindra & Mahindra Ltd., Gateway Building Appolo Bunder, Bombay-1	"	1960-61 1961-62	1,04,428 1,01,204
368	Kirtilal Nanalal 29 Biblijan St., Bombay	"	1961-62	1,19,049
369	Bai Koomibai Phirog Shah, Amarchand Mansion, Maya Rd., Bombay	"	1963-64	1,15,979
370	Smt. Kusumbai Motichand Shah, c/o Moti Chand Shah & Co., United India Building, Sir P.M. Road, Bombay	"	1962-63 1964-65 1962-63 1963-64 1964-65 1965-66	1,14,803 1,23,989 1,20,021 1,45,280 1,21,366 1,35,520
371	Lady Kusum H. Kanis, 50, Ridge Road, Bombay	"	1962-63 1962-63 1962-63 1963-64 1964-65 1965-66	3,98,785 3,41,330
372	Kudilal G. Saksaria, 139, Medows St., Bombay	HUF	1962-63	1,09,217
373	L. D. Nayar, 413-G, Vasantwadi, Bombay-2	"	1965-66	1,33,199
374	L. V. Sathe, c/o M/s Master Sathe & Kothari, 34-38 Hamam St., Bombay	Indl.	1964-65	1,42,814
375	Mrs. L. Y. Shah, N.D. Rd., Bombay	"	1965-66	1,05,344
376	Leibhai P. Patel, c/o B. P. & Co., 20 Sambhava Chambers, Sir P.M. Rd., Bombay	"	1962-63 1963-64	2,04,723
377	M. C. Patel, Prop. of M/s Rajat Stn. Mart, Khetwadi Mn. Rd., Bombay	"	1961-62	1,14,000
378	M. C. Setalvad, High Court, Bombay	"	1965-66	5,45,729
379	M. G. Bhatt, c/o M/s Mora & Bhatt, 28, Appollo St., Bombay	"	1963-64	1,59,995
380	M. K. Bora, Round Bldg., Kalbadevi Rd., Bombay	"	1963-64 1964-65	1,53,184 1,48,733
381	M. K. Tata, Sea, Side, Bhulabhai Desai Road, Bombay	"	1963-64	1,15,778
382	M. M. Bilaney, 140 Commerce House, Bombay	"	1962-63	1,35,579
383	M. P. Laud, High Court, Bombay	"	1964-65	1,37,769
384	Mrs. M. P. Shah & Co., 174, Lamington Rd., Bombay	"	1964-65	1,21,748
385	M. P. Polson c/o M/s Polson Ltd., 65-B, Dockyard Road, Bombay-10	"	1965-66	1,37,213
386	M. R. Parlipa, Lentin Chambers, Dalal St., Bombay	"	1965-66	1,36,570
387	M. S. Kalbag, Lamington Rd., Bombay	"	1965-66	1,37,769
388	M. S. Krishnan, 82-86 A. R. St., Bombay	"	1961-62	1,40,000
389	Manilal Kallanji, S. V. Lane, M.J.C. Mkt., Bombay	"	1965-66	1,07,548
390	Mahadev Singhji Industry House, Church Gate, Bombay	"	1964-65	1,77,581
391	Mrs. Menorama L. Apte, 67, Peddar Rd., Bombay	"	1965-66	1,03,266
392	M. Manna, Harshan Villa, Warden Road, Bombay	"	1964-65	2,47,179
393	Mohanlal Maganlal, Chandra Chowk, M.J.C. Mkt., Bombay	HUF	1962-63	1,00,759
394	H.H. Nawab Mohammed Khan of Palanpur "Windmere" Cuffe Parade, Colaba, Bombay	Indl.	1964-65	1,47,637
395	Motilal Gangadas, Chandra Chowk, M.J. Mkt., Bombay	"	1964-65	1,31,988

1	2	3	4	5
396	Mohammed, 9r, Mohammedali Rd., Bombay	Indl.	1965-66	8,00,000
397	Mulchand Nandlal, Prop. of M/s. Nana Lal & Co., 126, Radhagalli, Sw. Mkt., Bombay	"	1961-62	1,14,715
398	Muljibhai Chhaganlal, c/o M/s Kanti Lal & Co., Chandra Chowk, M.J.C. Mkt., Bombay	HUF	1961-62	1,31,242
399	N. A. Palkhiwala, High Court, Bombay	Indl.	1965-66	4,82,073
400	N. J. Ganwadi, 31-Nepean Sea Rd., Bombay	"	1962-63	1,71,322
			1963-64	1,74,954
401	N. L. I. Mathias, c/o Neo Pharma Pvt. Ltd., Kasturi Bldg., J.T. Road, Bombay	"	1963-64	2,28,392
402	N. M. Seervai, Chamber No. 24, High Court, Bombay	"	1965-66	1,54,240
403	N. N. Shroff, Sole Prop. of M/S Hira Lal Shroff & Co., Lentin Chambers, Dalal Street, Bombay	"	1963-64	1,34,372
			1964-65	1,30,946
404	N. P. Samgani, Prop. The Empire Tdg. Co., Ali Chambers, Tamarind Lane, Bombay	"	1964-65	1,89,233
			1965-66	2,49,147
405	N. P. Waddia, 70, Forbes St., Bombay	"	1965-66	1,19,855
406	N. S. Phatarpekar, State Bank Bldg., Bank Street, Bombay	"	1964-65	1,78,902
407	N. T. Shah, c/o N. T. Shah & Co., Stock Exchange Building, Bombay	"	1962-63	1,34,184
			1963-64	1,20,042
			1965-66	1,08,538
408	N. V. Bhadke, 263, B. Charni Road, Bombay	"	1964-65	1,04,578
409	N. Dandekar, Express Bldg., 1st. Floor, Church-gate, Bombay	"	1965-66	1,04,940
410	Narottam Keshavlal, c/o M/s. Savailal Maneklal, Narayan Chowk, M.J.C. Mkt., Bombay	HUF	1965-66	1,02,864
411	Naraindas Gordhandas, c/o M/s Narain Das Gordhandas, 180, Marine Drive, Bombay	Indl.	1961-62	1,17,806
412	Natwarlal Nenchand, c/o M/s N. Bulaki Das Deokar Mansion, Vithaldas Rd., Bombay	"	1961-62	1,83,354
413	Natwarlal Ochhavlal, 34, Nagdevi St., Bombay	"	1963-64	1,20,993
			1964-65	1,38,996
414	Natwar Lal O. Parikh, c/o M/s. R. Ochhavlal & Co., 86, Nagdevi Street, Bombay	"	1963-64	1,07,513
415	Nihalchand Thawardi, c/o Nihalchand Lekhraj Chandra Chowk, M.J.C. Mkt., Bombay	HUF	1964-65	1,02,885
416	Nihalchand Nathmal, Govind Chowk, M.J. Market, Bombay	Indl.	1965-66	1,06,908
417	O. J. Shah, Mody Chambers, French Bridge, Bombay	"	1963-64	1,08,217
418	P.C. Verma, Janmabhumi Chambers, Bombay-1	"	1962-63	1,32,939
			1964-65	1,69,982
419	P.K. Casa, E-4, Mafatlal Park, Warden Road, Bombay	"	1963-64	1,33,099
			1964-65	2,02,638
420	P.M. Mistry, 87, Abdul Rehman St., Bombay-3	"	1965-66	1,02,350
421	P.S. Mistry, 70, Medows St., Bombay	"	1964-65	2,18,292
			1965-66	1,70,660
422	P.T. Cama, 29-A, Deongersay Rd., Bombay	"	1964-65	1,41,094
423	Parmanand Pitamber, C/o M/s. General Book Depot, 118 Princess St., Bombay	"	1965-66	1,21,359
424	Pratap Dayaldas, Prop. M/s. M. Dial Das & Sons, 190 Pr. St., Bombay	HUF	1961-62	5,40,762
425	Pramodchandra Motilal, Chandra Ch., M.J.C. Mkt., Bombay	Indl.	1963-64	1,22,088
426	Popular Trading Co., Prop. Shri Ramniklal Jadhavji, Navi Galli, M.J. Mkt., Bombay	"	1965-66	1,16,571
427	Porus A. Mehta, High Court, Bombay	"	1965-66	1,24,444
428	Pratap Bhogi Lal, 7 Forbes St., Bombay	"	1960-61	1,18,371
429	Prahladrai Brijlal, 156, Tardeo Rd., Bombay	"	1962-63	1,07,531

1	2	3	4	5
430	Pushpubai Kudilal, 139, Medows Street, Bombay	Indl.	1962-63 1963-64	2,52,577 3,51,566
431	R.C. Santook, Mehta House, Appolo Street, Bombay	"	1965-66	1,06,610
432	R.G. Nayar, 413 G.Vasantwadi, Kalbadevi Road, Bombay	HUF	1960-61 1965-66	5,53,980
433	R.I. Shethna, 535, K.D. Road, Bombay	Indl.	1965-66	1,06,419
434	R.J. Patel, C/o M/s. Vijaya Arts Ptg. Works, Girgaun Rd., Bombay-4	"	1963-64	1,06,865
435	R.J. Kolah, High Court, Bombay	"	1965-66	2,56,948
436	R.M. Vadhelwala, Sole Prop. M/s. R. Vadhelwala & Co., 22 Appolo St., Bombay	"	1964-65	1,38,390
437	R.R. Gandhi, Petit Compound Rd., Bombay	"	1962-63 1963-64	1,29,876 1,25,748
438	R.S. Deboo, Prop. Leach & Weberney, 34 Hamam St., Bombay	"	1961-62	4,98,252
439	R. Setlur, State Bank Building, Bombay	"	1964-65	1,61,645
440	Rameshchandra Gokuldas C/o M/s. Lallubhai Amichand, Pvt. Ltd., 30, Kansara Chawal, Kd. Rd., Bombay	"	1964-65	2,01,962
441	Rashid A. Maskati, Maskati House, Mohammadi Road, Bombay	"	1964-65	1,84,493
442	Rameshchandra Ochhaval, 86, Nagdevi Street, Bombay	"	1963-64	1,08,409
443	Rameshchandra Chhaganlal, Narayan Dhru Street, Bombay	"	1964-65	1,00,313
444	Ramanlal Manilal, 76, Nakhoda Street, Bombay	"	1963-64	1,21,347
445	Ramnath Daga, Seth Executor of the Seth Badridas Daga, 18/22, Sk. Mamon St., Bombay	"	1962-63	5,87,784
446	Rohit Paper Mart, Prop. Vimalaben J. Patel, Messon Chambers, P.B. St., Bombay	"	1964-65	1,26,280
447	S.A. Sabawalla, Ready Money Mansion V.N. Road, Bombay	"	1964-65	1,14,073
448	S.C. Poddar, Stock Exchange Building, Dalal Street, Bombay	"	1961-62	4,77,207
449	S.C. Mehta, C/o Santilal C. Mehta 71-73, Appolo St., Bombay	"	1962-63 1963-64	2,37,939 2,07,949
450	S.D. Vimadalal, Golestan, New Cuffe Parade, Bombay	"	1961-62	1,00,054
451	S.D. Mehta, c/o M/s. Santilal C. Mehta, 71-73 Appolo St., Bombay	"	1963-64	1,04,791
452	S.H. Bhagwati, 48 Forbes St., Bombay	"	1961-62	1,37,603
453	S.H. Thakarsey C/o Sunderbai Hall N.T. Rd. of Queens Rd., Bombay	"	1965-66	2,86,290
454	S.J. Patel, 32-34, V.N. Rd., Bombay	"	1962-63	1,01,301
455	S. J. Mehta, Lamington Road, Bombay	"	1965-66	1,49,122
456	S. K. Toubro, C/o Larsen & Toubro Ltd., I.C. House, Dougal Rd., Ballard Estate, Bombay	"	1965-66	1,56,067
457	S. M. Mehta, Zaveri Mansion, Little Gips Road, Bombay	"	1962-63	1,16,079
458	S.N. Mulibidri, c/o M/s. Champion Auto Parts, Avantokabai, Gokhale St., Bombay	"	1961-62	1,43,071
459	S. P. Mehta, Sheh Sadan, 114, Chr. Reclmn. Bombay	"	1965-66	3,20,545
460	S. T. Kataria, 323-25, Abdul Rehman Street, Bombay	"	1965-66	1,14,796
461	S. V. Gupta, 113-115 Mahatma Gandhi Road, Bombay	"	1965-66	2,19,551
462	S. W. Perceival c/o M/s. Ford Rhodes Parks & Co. Bank of Baroda Building, Appolo Street, Bombay	"	1964-65	1,19,109
463	Sant Singh Kohli, 363 S.V.P. Rd., Bombay	"	1962-63	1,02,035

1	2	3	4	5
464	Santilal Kisonlalta c/o M/s. Johari Mal Ramlal, 405 Kalbadevi Rd., Bombay	Indl.	1962-63	₹ 1,37,647
465	Santilal Hakanchand, 124, Radha Galli, Sw. Mkt., Bombay	"	1964-65	1,16,024
			1965-66	2,25,264
466	Santram Murlimal c/o M/s. Ramesh Chandra Santram & Co., Argyle Rd., Bombay	"	1964-65	1,00,330
467	Santilal C. Dalal, Prop. Hindustan Textiles Stores, 47, 2nd Panjropola Lane, Bombay	"	1961-62	2,92,486
468	Sayed Noohu Alia Abdul Qadir, Topiwala Mansion, M.A. Rd., Bombay	"	1965-66	4,00,000
469	Shersingh Bhandari, Sambhava Chambers, Sir P.M. Rd., Bombay	"	1964-65	1,98,310
			1965-66	1,79,093
470	Smt. Shardadevi Birla, Birla House, Mount Pleasant Road, Bombay	"	1964-65	2,77,096
			1965-66	2,40,603
471	Mrs. Seerinbai S. J. Dastur, Little Gibbs Road, Bombay	"	1962-63	1,12,187
472	Shivprasad J. Vaid, 139, Meadows Street, Bombay	"	1962-63	1,53,617
473	Lady Sita Devi Gaikwad, Nepean Sea Rd., Bom- bay	"	1964-65	1,31,607
			1965-66	1,33,647
474	Bai Sonibai Sunderlal c/o M/s. N. Sunderlal & Co. Princess St. Bombay	"	1965-66	1,00,356
475	Soli J. Sorabjee, 20 Nepean Sea Road, Bombay	"	1964-65	1,02,085
476	Subodhbhai C. Shah, C/o M/s. C.P. Shah, 147, Radhagalli, Sw. Mkt. Bombay	"	1965-66	1,03,287
477	Surendra Vadilal, Dadar Galli, M.J. Market, Bombay	"	1961-62	1,14,920
			1962-63	1,03,453
478	Suleman Kassam Mitha, 27 Koles St. Bombay	"	1965-66	1,17,641
479	T. H. Kataria, 323-25, Abdul Rehman Street, Bombay	"	1965-66	1,09,340
480	T. J. Lalwani, Prop: East & West Trading Co., Advani Chambers, P.M. Road, Bombay	"	1965-66	7,24,269
481	Uttamchand M. Shah, 416, Samti Sadan Bhandaji Road, Matunga, Bombay-19	"	1961-62	2,75,225
482	V. J. Vaze, Magaldas Rd., Bombay	"	1965-66	1,07,721
483	V. N. Shridkar, E-4, Mafatlal Park, Warden Road, Bombay	"	1965-66	1,37,829
484	V. R. Gandhi, Pettit Compound Rd., Bombay	"	1962-63	1,27,810
			1963-64	1,26,220
485	Vinodrai Manilal Seth, C/o M/s. Vinodrai Manilal & Co., S.V. Lane, M.J.C. Market, Bombay	"	1965-66	1,34,765
486	Maharani Vijaya Raje, Scindia of Gwalior Samudra Mahal, Worli Bombay	"	1962-63	3,33,357
			1964-65	5,66,153
487	Y. B. Rage, Yashoda Co-operative Housing So- ciety, Sitaldevi Temple Road, (East) Mahim, Bombay	"	1964-65	1,02,301
			1965-66	1,08,740
488	Y.N. Shah, c/o N.T. Shah & Co., Stock Exchange Building, Dalal St., Bombay	"	1962-63	1,70,416
			1963-64	1,51,791
			1965-66	1,05,032

BOMBAY CITY-III

489	A. H. Gandhi, Swastik Chambers, Carnac Road, Bombay	"	1961-62	1,35,235
490	Anjaliben Pratap, c/o Golden Tobacco Co. P. Ltd., G.B. Road, Vile-Parle	"	1965-66	1,04,581
491	Ardeshir M. Mehta, Prop. of M/s. Itore General Trading Co. 464, Duncan Road, Bombay	"	1961-62	1,04,00

1	2	3	4	5
492	B. Narayanaswamy, Bhyamla Plot No. 46, Don Bosco High School, Matunga, Bombay-19.	Indl.	1964-65	1,18,196
493	B. N. Parikh, C/o M/s. N. M. Parikh & Co. Rafi Ahmed Kidvai Road, Bombay-31	"	1963-64	1,19,094
494	B. R. Shroff, C/o M/s. Darwain & Co., Palton Road, Bombay	"	1965-66	1,04,960
495	B. S. Dharia, Prop. Vilcan Mechanical Works, 209, Sonewala compound, Tardeo, Bombay	"	1961-62	2,24,345
496	Bhawanidas Binani, 28-30, Anantwadi	"	1965-66	1,98,709
497	Bhawanidas Binani, 28-30 Anantwadi, Bombay	H.U.F.	1960-61 1961-62 1962-63 1964-65 1965-66	1,47,110 1,89,921 1,35,941 1,49,347 1,11,323
498	Bishambardas Kapur, C/o M/s. Jankidas & Co. Mody St., Bombay	Indl.	1965-66	1,48,883
499	Bishandas Kapur, C/o M/s. Jankidas & Co., Mody St., Bombay	"	1965-66	4,51,944
500	Chatrabhuj Narsey, C/o Golden Tobacco Co., P. Ltd., G.B. Road, Vile-Parle	H.U.F.	1960-61	1,53,701
501	D. H. Sohal, Prop. M/s. Sohal Eng. Works, T.P. Road, Off Haine Road, Mahalaxmi, Bombay	Indl.	1963-64	7,96,207
502	Miss Diana C. Wadia, C/o Neville House, Ballard Estate, Bombay	"	1965-66	1,47,116
503	Dilip D. Khatau, Laxmi Bldg., Ballard Estate, Bombay	"	1965-66	1,54,108
504	Dharamsey Narsey, C/o M/s. Golden Tobacco Co. P. Ltd., G.B. Road, Vile-Parle	"	1961-62 1962-63	1,44,566 1,03,784
505	Dwarkadas Meghji, 71, Govt. Gate Road, Bombay-12	"	1962-63 1963-64 1965-66	1,49,758 1,90,463 1,79,510
506	Mrs. E. G. P. Shah, 99-C, Tardeo Road, Bombay	"	1962-63	2,00,000
507	Firoz N. Dossa, Prop. of M/s. Sultan Dossa, 454, Duncan Road, Bombay	"	1963-64 1964-65	2,00,000 2,00,000
508	G. B. Desai, Kushuwar Bldg., Shivaji Park, Bombay	"	1961-62	1,00,977
509	G. H. Dikshit, Lesel, G.B. Rd., Santa Cruz, Bombay	"	1963-64 1964-65 1965-66	3,05,852 1,77,947 1,02,990
510	G. J. Varia, C/o M/s. G. J. Waria & Co., 48, G.T. Road, Bombay	"	1961-62	2,72,789
511	Gokuldas Haridas, 66, Karwar St., Bombay	"	1962-63	4,12,680
512	Gulamally Abdul Hussein, C/o M/s. Western India Sales Agencies, Reay Road, Bombay	"	1963-64 1964-65	1,09,266 1,03,718
513	H. P. Mody & Co., Prop. K. P. Mody, 177, Nagdeni St., Bombay	HUF	1961-62	3,71,000
514	Mrs. H. T. Bhojwani, 99-C, Tardeo Road, Bombay	Indl.	1965-66	1,11,404
515	Haridas Damodar, C/o M/s. Damodar Anandji, 66, Karwar Street, Bombay	"	1962-63	3,82,196
516	Haroon Ebrahim, C/o M/s. Abdul Sakoor Omar Sahigar & Co., 45, Janjikar St., Bombay	"	1964-65 1965-66	1,84,712 1,66,069
517	Hassankhan Mohammad Khan, C/o V. D. Darihar & Co., Dharavi, Bombay	"	1961-62	1,20,977
518	Irshad Ahmed Khan, C/o V.D. Datihar & Co., Dharavi, Bombay	"	1961-62	1,46,035
519	Jagdish Kapur, C/o M/s. Jankidas & Co., Mody St., Bombay	"	1965-66	2,40,074
520	Jannadas Hakumal, C/o M/s. H. Dayaram, 625, Girguam Road, Bombay-2	"	1962-63 1963-64	1,37,250 1,96,063

1	2	3	4	5
521	Sir Jamshedji Jijibhoy, Seth Minor, Pedder Road, Bombay	Indl.	1964-65	1,68,648
522	Jaysing R. Madhani Ramgali Corner, G.B. Road, Kandivali	"	1960-61	1,16,454
523	Smt. Jhansibai Essardas, Prop. M/s. Essardas & Sons, 54, Bomaji Master Road, Bombay	Indl.	1961-62	3,10,000
524	K. C. Amin, C/o Western India Avt. Eitho Works, Love Lane, Mazagaon, Bombay-10	"	1964-65	1,00,197
525	K. C. Shah, Prop. of Universal Agencies, 16-18, Champagalli, Bombay	"	1961-62	2,25,000
526	Kalyanji Anandji, C/o M/s. Kanji Kalyanji & Co. Station Road, Kandivali	"	1965-66	1,13,085
527	Mrs. Kesharben Chatrabhuj C/o M/s. Golden Tobacco Co. P. Ltd., G.B. Road, Vile-Parle	"	1965-66	1,05,483
528	Kishnagopal Maheshwari, Rajmal, Bhuleshwar, Bombay	HUF	1964-65	1,45,138
529	Kishan Chand I Budharni, Prop. M/s. Balaram & Co., 54, Bomaji Master Road, Bombay	Indl.	1961-62	1,43,895
530	Kulvantrai, C/o M/s. Vishwa Sahyog, 37, Sarang St., Bombay-3	"	1961-62	2,36,085
531	L. Satpal, C/o Popular Metal Works, Behind Fish Market Sion, Bombay-22	"	1963-64	1,09,153
532	Smt. Laxmi N. Merchant, Damodar Bhawan, Mahalaxmi Temple Compound, Bombay	"	1957-58	1,33,877
533	M. A. Pandit, Benbuti Nivas, Lady Hardinge Road, Bombay	"	1964-65	1,25,329
534	M. D. Bahadurji, C/o M/s. Mazda Trading Syndicate, Bhorwada House, Cumballa Hill, Bombay	"	1962-63	1,06,219
535	M. S. Barodawalla, C/o Zenith Tin Works, Clerk Road, Bombay	"	1960-61	2,09,586
536	M. S. Vernekar, C/o R. B. Munshi & Co., Mahavir Bldg., Dr. Bhardash Road, Bombay-19	"	1965-66	1,69,126
537	M. V. Daraswamy, C/o V. D. Datihar & Co., Dharavi, Bombay	"	1961-62	1,15,177
538	Maganlal Chaganlal, 16, King Edward Road, Bombay-15	Indl.	1963-64 1964-65	1,16,784 1,14,430
539	Mangaldas H. Bhuta, 23, Ovalwadi, Bombay	"	1961-62	3,18,204
540	Mathuradas Haridas, C/o M/s. Damodar Anandji, 66, Karwar St., Bombay	"	1962-63	3,97,978
541	Mohd. Yunus, C/o M/s. Abdul Sakoor Umar Sahigara & Co., 45, Janjikar St., Bombay	"	1964-65 1965-66	1,37,499 1,23,023
542	N. M. Parikh, C/o M/s. N. M. Parikh & Co. Rafi Ahmed Kidwai Road, Bombay-31	"	1963-64 1964-65	1,65,464 1,09,974
543	Nenmal Poonjaji Shah, 244, Bapty Road, Bombay	"	1963-64	1,08,450
544	Master Nusli N. Wadia, Neville House, Ballard Estate, Bombay	"	1965-66	1,14,576
545	P. L. Dahanukar, 58, Shivaji Park, Dadar, Bombay	"	1961-62	2,16,290
546	P. P. Khambatta, 10, Club Road, Bombay	"	1963-64	1,51,831
547	Pinhas Anaram, C/o Himalaya House, Palton Road, Bombay	"	1961-62	1,80,470
548	Poonjaji Genaji, 244, Bapty Road, Bombay	"	1963-64	1,84,429
549	Pratap Narsey C/o M/s. Golden Tobacco Co. P. Ltd., G.B. Road, Vile-Parle	"	1961-62	1,59,788
550	R. D. Bahadurji, C/o M/s. Mazda Trading Syndicate Bhorwada House, Cumballa Hill, Bombay	"	1963-64	1,00,127
551	R. R. D. Kora, C/o M/s. G. J. Waria & Co., 48, G.T. Road, Bombay	"	1961-62	1,54,260
552	R. H. Lakhani, 97, Moreland Road, Bombay	"	1961-62	2,21,873
553	R. N. Contractor, 125, Cumballa Hill, Bombay	"	1965-66	1,04,250

554	R. N. Rai, C/o M/s. Everest Press Kaiser-I-Hind Bldg., Bombay	Indl.	1961-62	1,21,884
555	Ratilal Chaganlal, C/o Hiralal Chhaganlal, 9 Stock Exchange Bldg., Bombay	"	1961-62	8,89,272
556	S. G. Nathu, 214, Cadell Road, Bombay	"	1961-62	1,15,628
557	S. M. Jassawalla, 50, G.T. Road, Bombay	"	1961-62	1,38,522
558	S. M. Mistry, 84, Sion Road, Bombay	"	1965-66	3,58,095
559	S. S. Barodawalla, C/o Zenith Tin Works, Clerk Road, Bombay	"	1960-61	2,08,685
560	Smt. Shantaben D. Desai, 68-E, Nepean Sea Road, Bombay	"	1963-64	1,16,724
561	Shantikumar N. Morarji, Scindia House, Ballard Estate, Bombay	"	1965-66	1,42,052
562	Sikandarlal, C/o Popular Metal Works, Behind Fish Market, Sion, Bombay-22	"	1963-64	1,10,947
563	Smt. Sumati S. Morarji, Scindia House, Ballard Estate Bombay	"	1965-66	1,42,350
564	Taherbhoy Abdul Hussein, C/o M/s. Western India Sales Agencies, Reay Road, Atlas Mill Compound, Bombay	"	1963-64	1,10,752
		"	1964-65	1,54,775
565	V. S. Pawar, C/o M/s. Overseas Mfg. Co. India House, Fort St., Bombay	"	1963-64	1,07,080
566	Vallavhji Jadhavji, Jodhovji Mansion, Bhimani St., Matunga, Bombay-19	"	1963-64	2,30,403
567	Vidyadhar Voman Chitale, C/o All India Reporters, Bombay	"	1965-66	1,28,836
568	Walter L. Racek, Shreeji Bhavan, Lohar St., Bombay	Indl.	1965-66	1,75,376
569	Zakaria Ahmed, C/o M/s. Abdul Sakoob Umar Sahigara & Co. 45, Janjikar St., Bombay	"	1964-65	2,18,318
570	Bai Zayribai Malhavji, Bombay	"	1952-63	1,26,855
		"	1963-64	1,68,908

BOMBAY (CENTRAL)

571	Aggarwal Devkumar G. Gupta Mills Estate Reay Road, Bombay	Indl.	1965-66	1,57,324
572	Aggarwal Harikishandas T. Gupta Mills Estate Reay Road, Bombay	"	1964-65	1,05,343
573	Aggarwal Kewalkishan H. Do.	"	1963-64	1,01,851
574	Aggarwal S.G. Gupta Mills Estate Do.	"	1965-66	1,40,991
575	Aggarwal Yogikishan H. Gupta Mills Estate Do	"	1965-66	1,14,317
576	Asher Anandji Liladhar, Hari Nivas Block No. A-I, Forject Street, Bombay	"	1959-60	3,21,435
577	Asher Shivji Liladhar, 334, Samuel St., Bombay	"	1962-63	9,17,396
		"	1963-64	7,85,343
578	Balaram Toluram, Tumsar H.U.F.	"	1965-66	47,37,316
579	Chiranjilal Shrila Goenka 16, Walkeshwar Road, Bombay-6.	Indl.	1961-62	20,06,484
580	Dabrai Rajendra Kumar Pararam, 205, Wadala Road, Bombay	"	1961-62	1,82,010
581	Dhirajilal Haridas C/o. S.S. Bharuoh CAs., C/o B.A. Patel & Co., Examiner Press Building, Medows Street, Bombay	"	1962-63	1,06,989
582	E.C. Edulji, Nagpur	"	1963-64	2,85,782
583	Gandhi G.J., Mangal Mansion, Vasanji Lalji Street, Khandivlee (West), Bombay	"	1955-56	2,12,422
584	Gupta Amirchand T. Gupta Mills Estate, Road, Bombay-10	"	1960-61	1,57,323
		"	1962-63	1,88,716
		"	1963-64	1,09,082

585	Jyotindra Z. Mehta, Roxy Chambers, New Queen's Road, Bombay-4	Indl.	1964-65	2,36,874
586	K. K. Mishra, Nagpur		1961-62	1,88,500
587	Smt. Kamla Bai K. Mehta, Roxy Chambers, New Queens Road, Bombay-4	"	1964-65	1,10,037
588	M. J. Bijalani, C/o M/s. Blaze Advertising Pvt. Ltd., Central Bank Bldg., M.G. Road, Bombay	"	1961-62	2,19,438
589	Manseta K.K., 165, Lohar Chawli, Bombay	"	1959-60	1,10,957
590	Misra R.A.P., C/o Indian Furnace Co. Ltd., 12-A Dr. Annie Besant Road, Bombay-18	"	1962-63	1,08,710
591	N.B. Manseta, 165, Lohar Chawli, Bombay	"	1964-65	1,01,928
592	Maseem Gore, Great Social Bldg., Sir P. M. Road, Bombay	Indl.	1963-64	1,63,053
593	Late Sh. Patel N.P. by his L/H Kamla Ben N. Patel, 50, Princes Street, Bombay	"	1961-62	303,739
594	Pittie R.B. Haryanil Bansilal, 207, Kalbadevi Road, Bombay	H.U.F.	1961-62	4,12,445
595	Rai Charanjit, C/o Indo Kem P. Ltd., Fort, House, 221, D.N. Road, Bombay	Indl.	1962-63	8,44,990
596	Smt. Rui, Usha, C/o Fashion Prints P. Ltd., 221, D. N. Road, Bombay	"	1962-63	1,0,115
			1963-64	1,68,029
597	Ratan Lal R. Morarka, 24-B, Carmichael Road, Bombay	"	1958-59	1,13,570
598	Ratnasey Bhagwandas, C/o, Bhaidas Carsondas, & Co, 16, Appollo St., Bombay	"	1962-63	1,25,377
599	Rupani Hemamal Alimchand, 10-12, Jambulwadi, Bombay	"	1964-65	2,22,316
600	Rupani Hemandas Alimchand, 10-12, Jambulwadi, Bombay	"	1964-65	2,25,521
601	L.H. Rupani Topandas Akumchand Do.	"	1964-65	2,10,817
602	Mrs. Ruja Kantabai M. C/o M/s. Ramnarayan Sons, P. Ltd., State Bank Bldg., Bank Street, Bombay	"	1961-62	3,03,739
603	Miss Nariava, F.M., C/o. Blaze Advertising Pvt. Ltd., Central Bank Bldg., M.G. Rd., Bombay	"	1961-62	2,39,512
		DELHI		
604	A.N. Ahuja Pro. Ahuja Radios, Chandni Chowk Delhi	"	1962-63	1,68,597
605	A. V. Vishwana'h Shastri through C. V. Ratnam Nizamudin, Delhi.	"	1962-63	3,23,482
			1963-64	4,01,534
			1964-65	3,53,426
			1965-66	3,93,52
606	B. N. Gupta c/o Bharat Kala Kendra (P) L'd, Conaugh' Place, New Delhi.	"	1963-64	1,09,717
607	Balwant Rai c/o Ram Krishan Kulwant Rai Golf Link, New Delhi.	"	1962-63	1,53,070
			1963-64	1,21,182
			1964-65	1,30,649
			1965-66	1,17,474
608	D.B. Vlg. P/o Vlg Bros. Chandni Chowk, Delhi	"	1965-66	1,33,073
609	D.R. Sondhi C/o M/s. Auto Lamps (P) Ltd., K. Gate, Delhi	"	1965-66	1,45,397
610	Late Shri Daulat Ram Nirula, through Legal heir Shri Tek Chand Narula, Queens Road, Delhi	"	1961-62	1,45,656
611	Deoki Nandan Gupta P/o M/s. Universal Radio Chandni Chowk, Delhi	"	1963-64	1,10,000
612	G.B. Pai, 13-Nizamuddin, New Delhi	"	1962-63	1,39,012
			1963-64	1,54,760
613	G.S. Pathak, 7/39 Sardar Patel Marg, New Delhi	"	1965-66	2,04,367
614	Ganesh Dass, Under Hill Lane, Delhi	"	1961-62	1,18,375
615	Hanuman Prasad Gupta Connaught Place New Delhi	"	1962-63	1,11,83

616	Harnand Singh P/o M/s. Auto Supply Co. Chandni Chowk, Delhi	Indl.	1962-63 1963-64	2,50,436 2,05,436
617	I. K. Ghai, P/o Pure Ice Cream Co. Regal Building, New Delhi	Indl.	1961-62	2,19,753
618	Iqbal Singh P/o M/s. Auto Supply Co. Chandni Chowk, Delhi	Indl.	1962-63	1,18,176
619	J.D. Shourie, P/o M/s. Shourie Bros, N. Garh, New Delhi	Indl.	1963-64	1,10,234
620	Jai Gopal Sethi 136, Hotel Imperial	Indl.	1961-62 1965-66	1,09,329 1,41,701
621	Jagjit Singh P/o M/s. Auto Supply Co. Chandni Chowk, Delhi	Indl.	1962-63	1,18,176
622	Jaswant Rai C/o Ram Kishan Kulwant Rai, Golf Link, New Delhi	Indl.	1963-64 1964-65 1965-66	1,28,833 1,31,250 1,18,474
623	K.G. Vig P/o Vig Bros. Chandni Chowk, Delhi	Indl.	1965-66	1,38,373
624	Kulwant Rai C/o Ram Kishan Kulwant Rai, Golf Link, New Delhi	Indl.	1962-63 1963-64 1964-65 1965-66	1,60,934 1,37,039 1,38,916 1,26,039
625	Leoberadorfer Maschinen Favric AG. Desh Bandhu Gupta Road New Delhi	Indl.	1965-66	1,83,026
626	Maya Rani Punj, C/o Punj Sons, Connaught Place, New Delhi	Indl.	1963-64	1,02,959
627	Late Shri Munshi Lal, th. legal heirs C/o Munshi Lal & Sons, Chawri Bazar, Delhi	Indl.	1962-63 1963-64	1,37,280 1,49,355
628	P.L. Lamba, P/o Pure Ice Cream Co. Regal Building, New Delhi	Indl.	1961-62	2,19,753
629	Prem Chand Dewan P/o Krishan Roller Flour Mills, Najafgarh Road, N. Delhi	Indl.	1961-62	1,06,100
630	R.N. Haksar Prop. Pandit Bros. Chandni Chowk, Delhi	Indl.	1963-64	1,38,874
631	R. Gautam, 108 Gautam Nagar, New Delhi	Indl.	1961-62	1,75,083
632	Smt. Ram Dulari, 26-Rohtak Road, Delhi	Indl.	1961-62	1,04,467
633	S.P. Punj C/o Punj Sons, Connaught Place, New Delhi	Indl.	1962-63	1,10,750
634	Sudershan Steel Rolling Mills, G.T. Road, Delhi	Indl.	1961-62	4,95,117
635	Smt. Sushila Devi, 12, Alipur Road, New Delhi	Indl.	1962-63	1,57,241
636	Tilk Kumar Master 22, Curzon Road, New Delhi	Indl.	1964-65	1,09,726
637	V.P. Puri C/o M/s. Band Box (P) Ltd., Connaught Place, New Delhi	Indl.	1965-66	1,47,330

DELHI CENTRAL

638	Abdul Hamid Dalmia, 4, Scindia House, New Delhi	Indl.	1965-66	1,00,669
639	Avtar Singh Sawhney, 3/5, Asaf Ali Road, New Delhi	Indl.	1961-62	1,12,696
640	Banarsi Dass Gupta (Seth) C/o Jaswant Sugar Mills Ltd., Meerut	Indl.	1965-66	1,02,301
641	S. Charanjit Singh C/o Oriental Bldg. and Furnishing Co. (P) Ltd., Connaught Circus New Delhi	Indl.	1964-65	1,86,263
642	Dharam Paul Seth C/o. Shiv Prakash Janak Raj & Co., Amritsar	Indl.	1961-62	6,19,881
643	Gajanand Sutwala General Ganj, Kanpur	H.U.P.	1962-63	1,29,059
644	Harish Chandra Golcha, Moti Singh, Bhomian Ka Rasta, Jaipur	Indl.	1961-62	1,35,190
645	Het Ram Aggarwal, Amritsar	Indl.	1963-64	1,04,477

	1	2	3	4	5
646	Inder Singh C/o The Singh Engg. Works, (P) Ltd., G.T. Road, Kanpur	Indl.	1965-66	1,04,065	
647	Jai Gopal Mehra, Amritsar	"	1961-62	1,25,876	
648	Janak Raj Seth C/o Shiv Prakash Janak Raj & Co., Amritsar	"	1961-62	6,05,392	
649	Jawahar Lal Jain, C/o M/s. Nanhoomal Jyoti Prasad, Halsey Road, Kanpur	H.U.F.	1961-62	1,68,315	
650	Jai Hari Dalmia, 4, Scindia House, Delhi	Indl.	1965-66	1,00,699	
651	Smt. Jigna Bai, 14B, Shiv Marg, Jaipur	"	1958-59	1,64,154	
652	Jugal Kishore Mehra, Amritsar	"	1961-62	1,18,218	
653	K.G. Khosla, 1-Deshbandhu Gupta Road, New Delhi	"	1962-63	1,00,651	
654	Pt. Lila Ram, Masjid Moth, New Delhi	H.U.F.	1963-64	2,19,437	
655	M.L. Barjatya, C-Scheme, Jaipur	Indl.	1961-62	6,15,561	
656	Smt. Maqsoda Begum, Srinagar	"	1960-61	1,03,745	
657	Mirdu Hari Dalmia 4, Scindia House, New Delhi	"	1965-66	1,14,842	
658	S. Mohan Singh C/o Oriental Bldg. and Furnishing Co. (P) Ltd., Connaught Circus, New Delhi	"	1962-63	4,37,095	
		"	1963-64	6,38,687	
		"	1964-65	5,38,291	
659	Moti Lal Jain C/o M/s. Nanhoomal Jyoti Prasad, Halsey Road, Kanpur	H.U.F.	1961-62	1,59,316	
660	Nar Hari Dalmia, 4, Scindia House, New Delhi	Indl.	1965-66	1,04,067	
661	Narain Das Jain C/o M/s. Nanhoomal Jyoti Prasad, Halsey Road, Kanpur	H.U.F.	1961-62	1,54,616	
662	R. N. Agarwal, 165, Jor Bagh, N. Delhi	Indl.	1961-62	10,42,127	
663	Raghu Hari Dalmia, 4, Scindia House, New Delhi	"	1965-66	1,00,693	
664	Raj Kumar Seth C/o Shiv Parkash Janak Raj & Co., Amritsar	"	1961-62	6,73,153	
665	Ramesh Seth C/o Shiv Parkash Janak Raj & Co., Amritsar	"	1961-62	5,92,779	
666	Shiv Prakash Seth C/o Shiv Parkash Janak Raj & Co., Amritsar	"	1961-62	6,01,314	
667	S. Surinder Singh Kairon, Amritsar	"	1959-60	1,91,413	
		"	1964-65	8,88,133	
668	V. D. Puri, 38, Pusa Road, N. Delhi	"	1962-63	1,02,883	
669	Vishnu Hari Dalmia, 4, Scindia House, New Delhi	"	1965-66	1,48,330	
670	Vijay Kumar Kohli, 6, Connaught Place, New Delhi	"	1961-62	7,45,745	
671	W. L. Kohli, 6, Connaught Place, New Delhi	"	1961-62	19,52,681	
672	Yadhu Hari Dalmia, 4, Scindia House, New Delhi	"	1965-66	1,00,662	

GUJARAT—I

673	Ashraf Shakoor, Dhoraji	Ind.	1965-66	1,25,525
674	Bhagwanlal T. Kharawala, Astodia Road, Ahmedabad	"	1963-64	1,03,598
675	Bhupendra Keshavlal, 624, Pepardini Pole, Relief Road, Ahmedabad	"	1965-66	1,03,908
676	C.A. Doshi, Dig. Nivas, Near Power House, Jamnagar	"	1965-66	1,19,211
677	Champaklal Nagindas C/o M/s. Nagindas Doletaram, Maskati Market, Ahmedabad	"	1962-63	1,35,035
		"	1963-64	1,00,281
678	Chandulal Keshavlal C/o M/s. Pitamber Anandlal, Sihor	H.U.F.	1965-66	1,78,028

1	2	3	4	5
679	Chimanlal Bhikhahbhai C/o M/s. American Oil & Trading Co., Revdi Bazar, A'bad	Indl.	1963-64 1964-65	1,14,579 1,80,993
680	Daljitsinghji Himmatsinghji Maharaja of Idar, Himmatnagar	"	1963-64 1965-66	1,00,047 1,06,797
681	Damodar Ramji, Okha			
682	Dhanji Shamji, Mahuva, Gujarat	HUF	1965-66 1958-59	1,00,007 1,08,301
683	G.R. Jolly, C/o M/s. Jolly Brothers (P) Ltd., Jamnagar	Indl.	1960-61 1961-62 1962-63	1,33,955 1,41,938 1,23,170
684	Hansraj Lalbhai Dhank (Via) Upleta	"	1965-66	1,22,508
685	Harjivandas Vithaldas Kotecha, Grain Market, Jamnagar	"	1961-62	1,12,283
686	J. M. Thakore, Advocate General, Gujarat High Court, Ahmedabad	"	1965-66	1,52,036
687	Jayantilal B. Kharawala, Astodia Road, Ahmedabad	"	1963-64 1965-66	1,64,020 1,65,397
688	Jayantilal Keshavlal C/o M/s. Pitamber Anandji, Sihor	"	1965-66	1,51,804
689	Jayandrabhai Nareshchandra C/o M/s. N. Mansukhram & Co., Opp. Doshiwada's Pole, Ahmedabad	"	1964-65 1964-65	1,46,448 1,92,492
690	K. N. Mehta C/o Maharana Mills, Porbandar	"		
691	Bal Kanchangauri Mangaldas, Lal Darwaja, Ahmedabad	"	1964-65	1,33,361
692	Krishnalal Jayantilal C/o M/s Pitamber Anandji, Sihor	HUF	1965-66	1,83,100
693	Laljibhai Jivaram Gajja, Naroda Road, Ahmedabad	Indl.	1965-66	1,74,779
694	Laljibhai B. Kharawala, Astodia Road, Ahmedabad	"	1963-64 1965-66	1,13,488 1,02,104
695	M. N. Mehta C/o Maharana Mills, Porbandar	"	1961-62	13,770
				Indian Income 27,30,200
				T.W.I.
696	Massuamali Jafferali Merchant, Hill Drive, Bhavnagar	"	1959-60 1960-61 1961-62 1962-63 1963-64	1,94,465 1,31,826 2,33,545 2,39,471 1,22,781
697	Nagindas Daulatram, Maskati Market, Ahmedabad	"	1962-63 1963-64 1964-65	1,69,563 1,35,424 1,09,391
698	Nareshchandra Mansukhram C/o M/s. N. Mansukhram & Co., opp. Doshiwada's Pole, Ahmedabad	"	1964-65	1,44,400
699	Navnithbhai Gordhandas, New Cloth Market, Ahmedabad	"	1962-63	1,02,518
700	Navinchandra Jayantilal, C/o M/s. Pitamber Anandji, Sihor	"	1965-66	1,70,827
701	Nutan Chamanlal, Lal Darwaja, Ahmedabad	"	1963-64 1964-65	1,94,234 1,53,961
702	Maharana Rajasahel Shri Pratapsinhji Saheb, palace, Wankaner	"	1960-61	11,03,054
703	R.G. Wankani C/o M/s. National Wire Products, Gondal Road, Rajkot	"	1964-65	1,10,880

1	2	3	4	5
704	Ranchhodlal Ramjibhai C/o M/s, Ramjibhai Hirji & Sons, Raipur Lapadi Wad, Ahmedabad	Indl.	1962-63	1,07,998
705	Ranchhodlal Demodardas, New Maskati Market, Ahmedabad	"	1962-63	1,17,344
706	Ramanlal Amratlal, Reg. Office, Ellisbridge, Ahmedabad	HUF	1964-65	1,11,907
707	Maharajakumar Rajendrasinghji Daljitsinghji, Himmatnagar	Indl.	1963-64	1,95,930
708	Rasiklal Nareshchandra C/o M/s, S. N. Mansukhram & Co., Opp. Doshiwada's Pole, Ahmedabad	"	1964-65	1,44,793
709	Savitragauri manlal, Lal Darwaja, Ahmedabad Tulsidas ji, Okha	"	1963-64	1,02,550
11	Virendr manlal, Lal Darwaja, Ahmedabad V.M.K. Prithvisinhji, The Palace, Bhuj	"	1963-64	1,08,791
		"	1965-66	1,78,931
		"	1965-66	1,79,647

GUJARAT-II

713	Ambalal Himatlal, Motibag, Ellisbridge, Ahmedabad.	Indl.	1964-65	1,33,313
			1965-66	1,68,754
714	Amitkumar Ambalal, Moti Bagh, E. B., Ahmedabad.	"	1965-66	1,43,648
715	Amritlal Ravjibhai, Manak Chowk, Ahmedabad	"	1960-61	1,02,783
716	Arvind Narottam, Pankore Maka, Ahmedabad.	"	1962-63	1,34,293
716	Arvind Narottam, Pankore Maka, Ahmedabad.	"	1963-64	5,22,398
717	Ashokbhai Chimanbhai, Pankore Maka, Ahmedabad.	HUF	1964-65	4,49,460
718	Ashokbhai Chimanbhai, Pankore Naka, Ahmedabad.	Indl.	1960-61	1,17,319
			1964-65	1,02,842
719	Smt. Bai Diwali Wd/of Late Shri Marbheram Mathurdas, Broach, Purja Road, Broach.	HUF	1961-62	1,11,883
720	Balkrishna Harivalabhdas, Shahibaug Ahmedabad.	Indl.	1965-66	1,78,571
721	Balkrishna Ranchhodlal C/o M/s. C.C. Ranchhodlal & Co., Near Kalupur Gate, Ahmedabad.	"	1965-66	1,17,987
722	Babulal Somnath Dariapur, Ahmedabad.	"	1963-64	1,08,702
723	Balvantlal Chhotalal, Laldarwaja, Gundi Sheri, Surat.	"	1965-66	1,82,339
724	Bhailal Chhotabhai Patel, Honorary Secretary, Charotar-Vidhyamandal, Valabh-Vidhyanagar, Tal. Anand, Dist. Kaira.	"	1964-65	1,42,586
725	Bhikhabhai Girdharlal, New Cloth Market, Ahmedabad.	"	1960-61	1,23,334
726	Chhotalal Maganlal, Laldarwaja, Gundi Sheri, Surat.	"	1965-66	3,09,494
727	Chimanlal Lalbhai, Pankore Naka Ahmedabad.	HUF	1965-66	1,75,639
728	Chimanlal Lalbhai, Pankore Naka, Ahmedabad.	Indl.	1963-64	1,61,421
			1964-65	1,54,345
			1965-66	1,87,489
729	Chirayush R. Amin Alembic Colony, Baroda-3	"	1965-66	1,15,266
730	Dhirajlal Hiralal, Mandvi Road, Baroda.	"	1962-63	1,91,503
			1963-64	3,19,175
			1964-65	1,05,872
			1965-66	1,12,878
731	Dhirajlal B. Amin Alembic Colony, Baroda.	"	1964-65	4,45,017
			1965-66	2,48,795
732	Ganpatraj Premraj, C/o M/s. Premraj Ganpatraj, New Cloth Market, Ahmedabad.	"	1963-64	1,16,727
733	Gajanan Pustakalaya, Prop. Shri Hiralal C. Thakkar, Tower Road, Surat.	"	1965-66	1,29,953
734	Girdharbhai Kalidas, New Cloth Market, Ahmedabad.	"	1960-61	1,23,324

1	2	3	4	5
735	Girdharbhai Jethabhai of Bajwa, Baroda.	Indl.	1962-63	2,43,612
736	Gunwant Mangaldas, Manek Chowk, Ahmedabad.	„	1963-64	1,94,205
			1964-65	1,54,490
737	Haridas Achratlal, Kothari Pole, Ahmedabad.	„	1961-62	1,22,093
			1962-63	1,17,828
			1963-64	1,09,442
738	Haribhai R. Desai, Lakha Patel's Pole, Sankadisheri, Ahmedabad.		1962-63	1,07,108
739	Hasmukhlal Chimanlal, Aserva, Ahmedabad.	„	1962-63	1,30,179
			1963-64	1,33,153
740	Hasmukhlal D. Reshamwala, Rampura Main Road, Surat.	HUF.	1964-65	1,26,059
741	Hiralal Jethalal, Mandvi Road, Baroda.	Indl.	1962-63	2,03,230
			1963-64	3,34,214
			1964-65	1,06,177
			1965-66	1,13,874
742	Ishvarlal Dayaram, Laldarwaja, Bandugranaka, Surat.		1964-65	3,40,005
743	Jaykrishna Hariwallabhdas, Shahibagh, Ahmedabad.	„	1965-66	1,85,732
744	Jayantilal Nathalal 'Sahakar', Jagbhai Park, Kanarka, Marinagar, Ahmedabad.	„	1964-65	1,10,741
745	Jivandas R. Nirurayan, C/o M/s. Chambaram Ramnarayan, Chinubhai Building, Cross Lane, Ahmedabad.		1964-65	1,10,396
746	Kantilal M. Patel, Manek Chowk, Ahmedabad.	„	1962-63	2,56,966
747	Kastubhai Lalbhai, Pankore Naka, Ahmedabad.	HUF.	1964-65	2,18,723
	Do.	Indl.	1965-66	2,38,075
748	Kaushik Keshavlal, White House, Ellisbridge, Ahmedabad.	„	1965-66	2,18,098
749	Kantilal Trikamlal, Haja Patel's Pole, Ahmedabad.	HUF.	1965-66	1,76,960
750	Kantilal C. Desai C/o Khandubhai Desai Road, Vile Parle West, Bombay-56.	Indl.	1961-62	1,41,088
751	Keshavlal Mulchand, New Cloth Market, Ahmedabad.		1960-61	1,59,708
			1961-62	1,59,583
			1963-64	3,41,854
			1964-65	2,25,297
			1965-66	2,17,117
752	Lalbhai Dalpatbhai, Pankore Naka, Ahmedabad.	HUF.	1962-63	1,09,602
753	Smt. Lilavati Lalbhai, Pankore Naka, Ahmedabad.	Indl.	1958-59	1,05,258
754	Manubhai Virjibhai, Hasipura, Bhavani Wad, Surat.		1963-64	1,04,619
			1962-63	1,37,658
755	Maheshchandra Parsottamdas Patel, Housing Society, Navsari.		1963-64	1,81,182
756	Madhusudan Chhaganlal, Rampura, Surat.	HUF.	1964-65	1,04,328
757	Mohanlal Premraj C/o M/s. Premraj Ganpatraj, New Cloth Market, Ahmedabad.	Indl.	1965-66	1,25,427
758	Mohanlal Lallubhai, Sahkari Lati Bazar, Ahmedabad.		1964-65	1,22,362
759	Muljibhai Devjibhai Chunarwad, Broach.	„	1965-66	2,46,570
760	Nandakumar Ramanlal, Sankadisheri, Ahmedabad.		1964-65	2,50,272
761	Nanubhai B. Amin Alkapuri, Baroda.	„	1965-66	2,80,204
762	Narottam Lalbhai, Pankore Naka, Ahmedabad.	HUF.	1965-66	1,02,917
763	Narottamdas Chunilal & Co., Pro. Lalitkumar Narottamdas, Kapasia Bajar, Ahmedabad.	Indl.	1964-65	3,55,576
764	Naverlal Ishvarlal, Laldarwaja Bandugranaka, Surat.	„	1964-65	1,07,147
765	Navalrai N. Patel, Lakha Patel's Pole, Sankadisheri, Ahmedabad.		1962-63	2,67,404
766	Niranjan Narottam, Pankore Naka, Ahmedabad.	HUF.	1964-65	2,54,901

1	2	3	4	5
767	Niranjan Narottam, Pankore Naka, Ahmedabad	Indl.	1964-65 1965-66	1,30,035 1,43,180
768	Niyogikumar K. Mahadevia, Asopaly, Shahibagh, Ahmedabad	Indl.	1961-62	1,08,823
769	Panachand B. Parikh, Lakha Patel's Pôle, Sankadheri, Ahmedabad	Indl.	1962-63	1,08,287
770	Parasraj Ganpatraj, C/o. M/s. Premraj Ganpatraj, New Cloth Market, Ahmedabad	H.U.F.	1963-64	1,16,165
771	Popatil Premchand, C/o. M/s. Chimanlal Premchand, Manekchowk, Ahmedabad	Indl.	1965-66	1,79,883
772	Pooranraj Ganpatraj, C/o. M/s. Premraj Ganpatraj, New Cloth Market, Ahmedabad	Indl.	1963-64	1,18,876
773	Smt. Pushpavati Kantilal, Manek Chowk, Ahmedabad	Indl.	1960-61	1,58,615
774	Ramkrishna Harivallabhdas, Shahibagh, Ahmedabad	Indl.	1965-66	1,76,767
775	Rajnikant Jethalal Shah, C/o. M/s. Nadiad Sanitary Fittings, Ahmedabadi Bazar, Nadiad	Indl.	1964-65 1962-63	1,00,582 1,02,452
776	Ramanlal Chimanlal Khatri, Alkapuri, Baroda	H.U.F	1964-65	3,70,360
777	Ramanbhai B. Amin, Alembic Colony, Baroda-3	Indl.	1965-66	3,83,406
778	Ramanlal Balwantlal, Laldarwaja, Gundi Sheri, Surat	Indl.	1965-66	2,62,745
779	Rajjibhai M. Patel, 9-Pushpakunj Society, Maninagar, Ahmedabad	Indl.	1963-64	1,11,440
780	Ratilal Rambhai, C/o. M/s. Gum Products (India), Panchkuwa, Ahmedabad	Indl.	1961-62	1,20,050
781	Sampatraj Premraj, C/o. M/s. Premraj Ganpatraj, New Cloth Market, Ahmedabad	Indl.	1963-64	1,17,532
782	Shrenikbhai Kasturbhai, Pankore Naka, Ahmedabad	Indl.	1964-65 1965-66	2,43,197 2,35,886
783	Shrenikbhai Kasturbhai, Pankore Naka, Ahmedabad	H.U.F.	1964-65 1965-66	1,41,488 1,82,759
784	Shantilal Mangaldas, Manek Chowk, Ahmedabad	H.U.F.	1963-64 1964-65	1,23,044 1,16,499
785	Shantilal Muljibhai, Chunarwad, Baroach	Indl.	1964-65	1,24,560
786	Shambhulal Chhotalal, Laldarwaja, Gundi Sheri, Surat	Indl.	1965-66	3,66,706
787	Maharani Shantadevi P. Gaekwar, Palace Road, Baroda	Indl.	1965-66	1,30,014
788	Siddharth Kasturbhai, Pankore Naka, Ahmedabad	Indl.	1965-66	1,52,219
789	Vijayshinh Chimanbhai, Pankore Naka, Ahmedabad	Indl.	1962-63	2,69,283
790	Smt. Vimlaben Siddharthbhai, Pankore Naka, Ahmedabad	Indl.	1963-64 1964-65	1,40,170 1,16,552
791	A. Malini Amna, Jai Shree Cashew Co., Quilon	Indl.	1964-65 1965-66	2,59,378 2,11,317
792	A. Malini Amna for Late K. Kunjukrishna Pillai, Cashew Exporter, Quilon	Indl.	1965-66	3,20,805
793	C.C. Mani, Kolencherry	Indl.	1965-66	1,19,284
794	Cheriya Pathrose, Kolencherry	Indl.	1965-66	1,76,330
795	E.K.A. Bhader, Kummanam	Indl.	1962-63 1963-64	1,01,483 1,00,596
796	E.V. George, Kolencherry	Indl.	1965-66	1,65,316
797	Gouri Lakshmibai, VII Princess of Travancore, Trivandrum	Indl.	1965-66	1,31,634
798	Gouri Parvathibai, VI Princess of Travancore, Trivandrum	Indl.	1964-65 1965-66	1,29,542 1,53,819
799	H.A. Mohamed Hanif, Zenith Oil Mills, Quilon	Indl.	1961-62	1,74,233
800	Harthandavarma Elaya Rajah of Travancore, Trivandrum	Indl.	1964-65	1,25,661

801	H. M. Walter, Partner, Gemini Cashew Sales Corporation, Quilon	Indl.	1964-65	2,62,340
802	K. C. Cherian, Ayiyoor, Tiruvalla	Indl.	1965-66	1,20,657
803	K. Devayani Amma, Jupiter Cashew Co., Quilon	Indl.	1964-65	2,44,928
804	Dr. K. George Thomas, Kottayam	Indl.	1961-62	2,24,091
805	K. Gopinathan Nair, Cashew Exporter, Quilon	Indl.	1964-65	1,33,653
			1965-66	2,47,424
806	K. Kochukrishnan Nair, C/o. Gita Auto Mobiles, Calicut	Indl.	1965-66	1,17,225
807	K. P. Paul, Popular Auto Mobiles, Trichur	Indl.	1965-66	1,11,955
808	K. Karthikuty, Managing Partner, Malabar Road Way Service, Calicut	Indl.	1965-66	1,12,875
809	K. Kanukrishna Pillai, Cashew Exporter, Quilon	Indl.	1964-65	2,33,961
810	K. L. Francis, K. P. L. Sons, Irinjalakuda	Indl.	1963-64	1,07,916
811	K. P. Chacko, Popular Auto Mobiles, Trichur	Indl.	1965-66	1,14,259
812	K. P. Pillai, Popular Auto Mobiles, Trichur	Indl.	1965-66	1,16,834
813	K. P. Thomas, Popular Auto Mobiles, Trichur	Indl.	1965-66	1,17,704
814	K. P. Varghese, Popular Auto Mobiles, Trichur	Indl.	1965-66	1,13,997
815	K. Ravi Krishnan Nair, Vijaya Lakshmi Cashew Co., Quilon	Indl.	1964-65	3,73,444
816	Kakkubhai Chakubhai, Partner, M/s. Kakkubhai & Co., Trivandrum	Indl.	1964-65	1,13,567
			1965-66	1,40,609
817	Lakshmibai, I Princess of Travancore, Trivandrum	Indl.	1965-66	1,50,850
818	Mrs. Lilabai, Ernakulam	Indl.	1962-63	1,39,061
819	M. Balakrishna Reddiar, Partner, M/s. S. T. Reddiar & Sons, Quilon	Indl.	1965-66	1,02,305
820	M. Chacko Pillai, Kolencherry	Indl.	1965-66	2,38,160
821	M. K. Kurikode, Kolencherry	Indl.	1965-66	1,19,104
822	M. K. Vellodi, Gandhi Road, Calicut	Indl.	1964-65	1,33,282
			1965-66	1,27,254
823	M. Narayanan Nair, Managing Partner, N. V. Motor Service, Calicut	Indl.	1965-66	1,30,512
824	M. Rajendra Reddiar, Partner, M/s. S. T. Reddiar & Sons, Quilon	Indl.	1965-66	1,00,856
825	M. Rangaswamy Reddiar, Partner, S. T. Reddiar & Sons, Quilon	Indl.	1965-66	1,01,594
826	N. Bharathikutty Amma, Vijaya Bharata Cashew Co., Quilon	Indl.	1964-65	1,10,955
827	N. P. Poulose, Kolencherry	Indl.	1965-66	1,19,104
828	N. S. Nigamal, Angadi Merchant, Chalai, Trivandrum	Indl.	1964-65	1,20,385
829	P. Ganapatharan Pillai, Partner, M/s. K. Parameswaran Pillai, Quilon	Indl.	1963-64	1,22,552
			1964-65	1,19,872
830	P. Madhavan Nair, Ernakulam	Indl.	1963-64	1,56,285
831	P. M. Kumaran, Partner, Sadhu Beedi Depot, Cannanore	Indl.	1965-66	2,48,058
832	P. M. Pali Pillai, Kolencherry	Indl.	1964-65	1,69,766
833	P. M. Santha Kumari, C/o. Sadhu Beedi Depot, Cannanore	Indl.	1965-66	1,57,424
834	P. Narayanan Nair, Swaraj Motors, Kottayam	Indl.	1961-62	2,70,922
835	P. Ratnaswamy, Contractor Thaicaud, Trivandrum	Indl.	1964-65	3,21,308
836	P. Yesoda, Partner, Sadhu Beedi Depot, Cannanore	Indl.	1965-66	2,26,078
837	R. Sreedhara Panicker, Amrutha Pradayan Valiyasala, Thaicaud, Trivandrum	Indl.	1964-65	1,92,943
838	R. M. Manekji, Ernakulam	Indl.	1965-66	1,32,618
839	Sir Rama Varma, Maharaja of Travancore, Trivandrum	Indl.	1965-66	11,87,964

840	Rama Varma, I Prince of Travancore, Trivandrum	Indl.	1965-66	1,15,083
841	S. M. Shahul Hameed, Partner, M/s. S. M. Sulthan Pillai, & Sons, Chalai, Trivandrum	Indl.	1962-63	1,10,442
842	S. M. Syed Mohamed, Partner, M/s. S. M. Sulthan Pillai & Sons, Calicut	Indl.	1962-63	1,21,424
843	S. Veeriah Reiddiar, Seemati, Alleppey	Indl.	1961-62	1,10,095
844	Sethu Parvathi Bai, Maharani of Travancore, Trivandrum	Indl.	1965-66	4,67,596
845	V. Madhava Baligan, Camp Bazar, Cannanore	Indl.	1965-66	1,25,307
846	V. O. Markose, Advocate, Kottayam	Indl.	1964-65	1,33,665

MADHYA PRADESH

847	Anraj Dhanraj, Bhaghanara	H.U.F.	1964-65	1,36,25 ⁵
848	B. K. Sethi, Binod Bhawan, Ujjain	Indl.	1961-62	1,66,07 ³
			1962-63	1,32,39 ⁴
			1963-64	1,11,29 ¹
849	D. D. Young, A.E.I., Bhopal	Indl.	1962-63	1,76,76 ²
			1963-64	1,95,25 ⁵
			1964-65	2,86,48 ⁰
			1965-66	2,88,15 ⁸
850	Dayabhai Jaichandbhai, Bhaghanara	H.U.F.	1964-65	1,43,47 ⁹
851	K. R. Vora	Indl.	1961-62	2,22,60 ³
852	Nemichand Dhanraj, Bhaghanara	H.U.F.	1964-65	1,26,79 ¹
853	Ramlal Budhamal, Dhamtari	H.U.F.	1964-65	1,01,00 ³
854	Sobhraj C/o M/s. Manohar Oil Mills, Gaddi Adda, Indore	Indl.	1965-66	1,07,62 ⁰
855	V. G. Thakare, Khategaon	Indl.	1964-65	1,38,50 ³

MADRAS I

856	Late A. Modaliania Mudaliar, Bharathi Bus Service, Sholinghur	Indl.	1964-65	3,80,539
857	A. D. Murton, A. & F. Harvey Ltd., Madurai	Indl.	1965-66	1,05,558
858	A. J. Craig Harvey, Madhurai Mills Co. Ltd., Madurai	Indl.	1965-66	4,96,564
859	A. M. Buhari, 3/17, Mount Road, Madras-2	Indl.	1961-62	2,41,103
860	A. S. Sun Ira Rajan, Sivakasi	Indl.	1965-66	1,06,110
861	A. W. Stansfield, C/o Best & Co. (P) Ltd., First Line Beach, Madras	Indl.	1964-65	1,39,426
862	Amritlal Kamdar, 23, Errabalu Chetty St., Madras-1	Indl.	1965-66	3,24,470
			1961-62	2,27,226
863	Executors to the estate of Andrew Harvey, C/o A. & F. Harvey Ltd., West Veli Street, Madurai	Indl.	1965-66	3,48,975
864	B. V. S. S. Mani, 94, Broadway, Madras-1	Indl.	1965-66	1,20,912
865	B. V. Srinivasan, 63, G. K. Street, Madras-7	Indl.	1965-66	1,57,468
866	C. P. Srinivasaraghavan, 3-A, Ranganathan Chetty St., Nungambakkam, Madras-34	Indl.	1965-66	1,01,541
867	Ch. Subbarao, 3/4, College Road, Madras-6	Indl.	1961-62	3,59,874
868	Chandrakant N. Bhat, 2-A, Malaiaperual Street, Madras-2	Indl.	1965-66	1,47,032
869	Chandulal Kamdar, 23, Errabalu Chetty St., Madras-1	Indl.	1961-62	2,16,192
870	D. Ahmed Ali, 62/63, Sembudoss St., Madras-1	Indl.	1965-66	1,18,324
871	D. B. Madam, 164, Broadway, Madras-1	Indl.	1965-66	1,44,702
872	D. C. Kothari, Oriental Building, Armenian Street, Madras-1	Indl.	1962-63	1,98,590
873	D. J. Lalwani, Hakim Mansions, Loan Square, Madras-1	Indl.	1965-66	1,25,462
874	Dharshan Lal Jaggi, 79/11, Sembudoss St., Madras-1	Indl.	1964-65	1,05,654

875	E. M. Perianna Chetty, 16-B, Sterling Road, Nangambakkam, Madras-34.	HUF	1964-65	1,53,128
876	G. Venkatamuni, 38-B, North Beach Road, Madras	Indl.	1961-62	1,66,338
877	G.B. Gourlay, C/o Parry & Co. Ltd., Dare House, Madras	Indl.	1961-62	1,99,753
878	G.H. Gann & G.O. Gamble, A. & F. Harvey Ltd., Madurai	Indl.	1965-66	4,57,824
879	G.N. Goel Todd, C/o Parry & Co. Ltd., Dare House, Madras-1	Indl.	1961-62	1,27,271
			1962-63	1,15,937
880	H.F. Craig Harvey, Madurai Mills Co. Ltd., Madurai	Indl.	1965-66	5,91,843
881	I. Md. Shamsuddin, 106, Mint Street, Madras-1	Indl.	1964-65	1,29,973
882	Sir James Doak, Madhurai Mills Co. Ltd., Madurai	Indl.	1965-66	4,80,151
883	Junnadass Hansraj, 212, G.N. Street, Madras-2	Indl.	1965-66	1,12,458
884	Smt. Jothi Venkatachalam, 1-2, Broadway, Madras-1	Indl.	1964-65	1,11,242
885	K. Ganapathy Pillai, Ganapathy Motor Service, Nagarecoil	Indl.	1965-66	1,29,16
886	K. Gopalakrishnan, 29, Mount Road, Madras	Indl.	1965-66	1,18,590
887	K.A.M.A.K. Kalimuthu Nadar, South Raja Street, Tuticorin	Indl.	1965-66	1,10,121
888	Smt. K.B. Sundarambal, 13, Murrays Gate Road, Madras-18	Indl.	1963-64	5,29,673
889	K.R. Sriranga Raja, Partner, Jayaram Motor Service, Rajapalayam	Indl.	1965-66	1,27,473
890	K.S. Rangaswamy Raja, Partner, Jayaram Motor Service, Rajapalayam	Indl.	1965-66	1,31,947
891	Kamalam Srinivasan, C/o The Hindu Mount Road, Madras	Indl.	1962-63	1,10,269
892	L. Satramdas, 125, Godown Street, Madras	Indl.	1964-65	1,15,356
893	L.V. Ramaiah, 1, Thathamuthiappan St., Madras	Indl.	1965-66	1,68,968
894	M. Natesan, 4, Dr. Guruswami Mudaliar Street, Madras-10	Indl.	1961-62	2,48,573
895	M. Sulaiman Zackria Sait	Indl.	1963-64	1,39,104
896	M. Yunus Zackria Sait	Indl.	1963-64	1,90,443
897	M.C.T. Muthiah, 30, Coral Merchant Street	Indl.	1964-65	1,54,643
898	M.C.T. Pathachi, 30, Coral Merchant Street, Madras-1	HUF	1964-65	1,25,443
899	M.K. Raju, C/o India Pistons Co. Ltd.	Indl.	1965-66	1,31,070
900	M. R. Radha, 28, Venkatrama St., Srinivasa Avenue, Madras-28	Indl.	1961-62	1,94,523
901	M.S. Ramaratnam, 2/16, Linghi Chetty Street, Madras-1	HUF	1963-64	1,69,363
902	M. V. Venkatraman, Mount Road, Madras	Indl.	1965-66	1,11,446
903	Milapchand R. Shah, 1/2, Royapuram Beach Rd., Madras-13	Indl.	1961-62	3,59,874
904	Mir. Md. Ali, M.M. Ali Motor Service, Vellore	Indl.	1961-62	1,63,491
905	Smt. N. Kannammal, C/o Nalli Chinniswami, Madras-17	Indl.	1964-65	1,04,844
906	N. Krishnamal, C/o Nagammal Mills, Nagercoil	Indl.	1964-65	1,21,618
907	N. Kuppaswami, C/o M/s. Nalli Chinniswami, Cloth Merchants, Panagal Park, Madras-17	Indl.	1964-65	1,08,121
908	N. Rajammal, C/o Nagammal Mills, Nagercoil	Indl.	1964-65	1,18,360
909	N. Ranganathan	Indl.	1964-65	1,26,866
910	N. Thangammal, C/o Nagammal Mills, Nagercoil	Indl.	1964-65	1,16,731

911	N. P. Saraswathiammal, Ranajayam Transport, Namakkal	Indl.	1965-66	1,00,932
912	N.P.S.S. Soundaram, Sivakasi	Indl.	1965-66	1,02,150
913	N.R. Javaramma Raja, Rajapalayam	Indl.	1965-66	1,28,667
914	Nanala Bhat, 2, Malaiaperumal St, Madras	Indl.	1965-66	1,66,061
915	P.N. Menon, C/o Best & Co., (P) Ltd., First Line Beach, Madras-1	Indl.	1965-66	1,43,776
916	P.P. C. Soundararajan, 209, East Masi Street, Madurai	HUF	1964-65	1,00,777
917	P.V. Gujapathy Raj, 7, Woods Road, Madras-2	Indl.	1961-62	1,06,487
918	P.V. Mackay, C/o. A & F Harvey Ltd., West Veli, Madurai	Indl.	1965-66	1,53,987
919	Pratap Hansraj, 212, G.N. Street, Madras-2	Indl.	1965-66	1,58,297
920	Punamchand R. Shah, 1/2, Royapuram Beach Road, Madras-13	Indl.	1961-62	3,67,780
921	R. Paranthaman, Paranthaman Transport, Guidiyatham	Indl.	1965-66	1,74,567
922	R. Ramanathan Chettiar, 14, Pachayapca's College Hostel Road, Chetput, Madras-31	HUF	1964-65	2,31,218
923	R.M. Arunachalam, Legal Heir to the Estate of Late Umayal Achi, 1, Nungambakkam High Road, Madras-34	Indl.	1961-62	1,35,169
924	R. M. King C/o Best & Co. (P) Ltd., Madras-1	Indl.	1965-66	4,65,816
925	Rameshchandra K. Sutaria, 98, Mint Street, Madras	Indl.	1965-66	1,56,536
926	Roshikalal Kamdar, 23, Errabalu Chetty Street, Madras	Indl.	1961-62	2,19,847
927	S. Gopalakrishna Konar Kovilpatti	Indl.	1962-63	1,53,129
928	S. Krishnaswamy Pillai, Salem	Indl.	1961-62	1,00,000
929	S. Radhakrishnan, 7, Thambu Chetty Street, Madras-1	Indl.	1965-66	1,71,242
930	S. Ramiah Konar, Koilpatti	Indl.	1964-65	1,22,916
931	S. Rangarajan, C/o The Hindu Mount Road, Madras-2	Indl.	1962-63	1,69,091
932	S. Sambu Prasad, 7, Thambu Chetty Street, Madras-1	Indl.	1965-66	1,61,843
933	S. Vijayaranga Mudaliar, Lakshmisaraswathi Bus Service, Vellore	Indl.	1961-62	2,37,434
934	S.B. Ramakrishnan, 104, Amman Sannathi St., Madurai	Indl.	1963-64	1,12,342
935	S.S. Machado, Tuticorin	Indl.	1964-65	1,09,357
936	S.S.T. Chari, C/o Best & Co. (P) Ltd., First Line Beach, Madras-1	Indl.	1965-66	2,58,814
937	Sashikant N. Bhat, 2-A, Malaiaperumal Street, Madras	Indl.	1965-66	1,61,927
938	Smt. Syed Sara Uma, 232, Angappa Naick St., Madras-1	Indl.	1961-62	1,13,000
939	T. Durairajan, 337, Thambu Chetty Street, Madras-1	Indl.	1965-66	1,27,706
940	T. Krishnakumari, 37, 1st Main Road, Gandhi Nagar, Madras	Indl.	1964-65	1,33,745
941	T. Rogers, 13/15, North Beach Road, Madras-1	Indl.	1965-66	4,66,674
942	T.M.N.M. Nagarathina Nadar, Virudhunagar	HUF	1965-66	1,10,229
43	T.M.M.M. Sathasiva Nadar, Bazaar St., Virudhunagar	Indl.	1964-65	1,33,079
			1965-66	1,95,6. 9
944	T. R. Ramashubramaniya Raja, Rajapalayam	Indl.	1965-66	1,25,571
945	T. S. Krishna, C/o T.V.S. & Sons, Madurai	Indl.	1965-66	1,57,218
946	T. S. Shanmugham	Indl.	1964-65	1,02,285
947	T. S. Srinivasan, C/o, T.V.S. & Sons, Madurai	Indl.	1965-66	1,46,416
948	T. S. Rajam, C/o T.V.S. & Sons, Madurai	Indl.	1965-66	1,35,229

949	T. S. Unnamalai & Others, Legal heirs of late K. M. Atlu Chettiar, 81, Perambur Barracks Road, Madras-12	Indl.	1961-62	2,00,911
950	T.V.P. Nambiar, 3/7, College Road, Nengam- bakkam, Madras-34	Indl.	1963-64	1,10,765
951	Tricumpsee Hansraj, 212, G.N. Street, Madras	Indl.	1965-66	1,62,128
952	V.A. Watts, C/o India Pistons Ltd., Madras	Indl.	1964-65	1,52,307
			1965-66	1,82,185
953	V. Kalidoss, 57-B, Llyods Road, Madras-14	Indl.	1961-62	1,05,065
954	V. K. Sami, Usilampatti, Prop. V.K. Sweets	Indl.	1965-66	1,66,212
955	V. Krishnua Chettiar, Salem	Indl.	1961-62	1,07,185
956	V. K Thiruvenkatachari, Advocate, 134, Lloyds Road, Madras-6.	Indl.	1965-66	1,02,014
957	V. Rabindranath, 31-A, First Line Beach, Mad- ras-1	Indl.	1961-62	1,75,457
958	V. Subramania Mudallar, 16, G.N. Chetty Road, T. Nagar, Madras-17	Indl.	1961-62	1,21,121
959	V. Venugopal, 31-A, First Line Beach, Madras-1	Indl.	1961-62	1,41,837
960	V. Vyasarao, Madras	Indl.	1965-66	1,05,968
961	Vadilal P. Mehra, 7, Godown Street, Madras	Indl.	1964-65	1,25,660
962	Vaishabi Ammal & Others Legal Rep. of Late Samal Sahib, Namakkal.	Indl.	1960-61	1,78,209
963	Smt. Valliammai Achi, 1-B, N. H. Road, Madras.	Indl.	1961-62	1,45,363
964	Estate of Varahiswamy Iyengar, No. 4, Pattulo Road Mount Road, Madras-2	Indl.	1965-66	1,02,513

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965	A. Somasundara Reddiar, Tiruchirapalli.	Indl.	1965-66	1,59,496
966	A.K. A. CT. AL. Chidambaram Chettiar, Kottayur.	HUF	1965-66	1,48,628
967	A. M. Shahul Hameed (Deceased) Trichy.	Indl.	1962-63	1,74,097
			1963-64	1,23,764
968	A. R. Damodara Mudaliar, Cuddalore.	HUF	1963-64	1,03,832
969	C. Gopal Chettiar, Paddy and Rice Merchant, Pollachi.	Indl.	1963-64	2,41,736
			1964-65	1,95,889
			1965-66	3,36,948
970	C. Ramakrishnan, C/o Standard Commercial Corpn., Avanashi Road, Coimbatore.	Indl.	1965-66	1,00,398
971	C. K. Ravi, Partner: M/s Chandrika Pro- ducts, R. S. Puram, Coimbatore.	Indl.	1965-66	1,07,131
972	C. R. Narayana Rao, 6-G, Karpagambal Nagar, Madras-4.	Indl.	1964-65	2,14,569
973	C. T. A. C. T. S. P. Subramaniam Chettiar, A. Alagupuri.	HUF	1965-66	1,25,691
974	Late D. Shanmugaraja, Sivaganga.	Indl.	1964-65	1,16,163
975	F. W. J. Penn, Ootacamund	Indl.	1962-63	1,23,175
976	Smt. G. Kannammal, C/o Lakshmi Mills Co. Ltd., Coimbatore.	Indl.	1965-66	1,20,864
977	G. Venkataswami Naidu, C/o Laxmi Mills Co. Ltd., Coimbatore.	Indl.	1964-65	1,96,324
			1965-66	2,10,216
978	Jayalakshmi Duraiswami, 45, Bau Zullah Road, Madras-17.	Indl.	1964-65	1,09,618
			1965-66	1,07,752
979	K. Devaki Ammal, Pucukottai.	Indl.	1965-66	1,20,030
980	K. Sama Naidu, Cotton Merchant, Punjal, Puliampatti.	Indl.	1964-65	1,51,217
981	K. Srinivasan, 'Kalpana' Avanashi Road, Colmbatore.	Indl.	1965-66	1,11,928

1	2	3	4	5
982	K. Sundaram, C/o Laxmi Mills Co. Ltd. Coimbatore.	Indl.	1963-64 1964-65	2,79,312 2,81,066
983	K. T. Ramachandran, 25, 2nd Main Road, Madras-2.	Indl.	1965-66	1,19,685
984	Kasiviswanatha Iyer, 11-12, East Mada Street, Madras-4.	Indl.	1965-66	1,49,796
985	L. L. Naravanan, 47, Velacheri Road, Madras-32	Indl.	1965-66	1,12,485
986	M. Jayaram, Murugan Roadways, Cuddalore.	Indl.	1965-66	1,18,437
987	Smt. M. Mariammal, C/o Angu Vilas, M. V. Muthiah Pillai Firm, Dindigul.	Indl.	1965-66	1,58,268
988	M. Muragesan, Cuddalore.	Indl.	1965-66	1,32,599
989	M.A. Murugappan, 9, Santhome High Road, Madras-28.	Indl.	1964-65	1,02,037
990	M. A. Razack, No. 38, Moorthy Chetty Street, Kumbakoran.	Indl.	1961-62	1,08,937
991	M.E. Murugappan, 9, Santhome High Road, Madras-28.	Indl.	1965-66	1,04,425
992	Mrs. M. E. Penn, Ootacamund.	Indl.	1962-63	1,04,470
993	M. M. Murugappan, 9, Santhome High Road, Madras-28.	Indl.	1964-65	1,19,974
994	M. V. M. Angamuthu Pillai, C/o Angu Vilas M.V. Muthiah Pillai Firm.	Indl.	1965-66	1,52,375
995	M. V. M. Chellamuthu Pillai C/o Angu Vilas, M. V. Muthiah Pillai Firm.	HUF	1965-66	1,61,868
996	M. V. M. Veeramuthu Pillai, C/o Angu Vilas, M. V. Muthiah Pillai Firm, Dindigul.	Indl.	1965-66	1,52,297
997	N. Arunachalam Chettiar, Chettiar, Koppa- patti.	Indl.	1965-66	1,00,157
998	N. Dinodaran, Race Course, Coimbatore.	Indl.	1962-63	1,32,643
999	N. D. Raiswamy, C/o M/s. D. P. F. (P) Ltd., P. N. Palayam, Coimbatore.	Indl.	1962-63	1,02,135
1000	N. Mihalingam, "Sakthi Nilayam", Pollachi.	HUF	1962-63	3,15,100
1001	N. Srinugham Chettiar, C/o G. M. S (P) Ltd., Tirupur.	Indl.	1960-61	1,41,544
1002	N. Vinodhan, C/o Sounderaraja Mills, Dindi- gul.	Indl.	1965-66	1,24,871
1003	Smt. P. Saradha, Race Course, Coimbatore.	Indl.	1965-66	1,08,781
1004	P. R. Narayanaswami, Patel Road, Coimbatore.	Indl.	1964-65	2,09,498
1005	P. R. Srinivasan, Patel Road, Coimbatore.	Indl.	1964-65	2,00,611
1006	P.R. Viswanathan, C/o M/s. Sreevatsa Engineer- ing and Trading Co., Patel Road, Coimbatore.	Indl.	1963-64 1964-65	1,20,537 2,14,949
1007	P. S. V. Gopalakrishnan, 74, A. Kothavalcha- vadi, Madras-15.	Indl.	1965-66	1,67,610
1008	P. V. Raghakrishnan, Peelamedu, Coimbatore.	Indl.	1962-63 1963-64	1,28,341 1,35,427
1009	P.V. Rajkumar, 'Kamla Nilayam', Peelamedu, Coimbatore.	Indl.	1965-66	1,00,575
1010	Rajah of Pudukottai, Pudukottai	Indl.	1963-64	1,19,311
1011	R. K. Kandaswamy Chettiar, Trichy Road, Coim- batore.	Indl.	1964-65	1,39,675
1012	R. R. Suri, 1, Southern Avenue, Madras-18.	Indl.	1965-66	2,60,568
1013	P. V. Villippa Chettiar.	Indl.	1948-49	1,54,900
1014	Rajiviti Vadachalam, Burmah Shell Agency, Cuddalore.	Indl.	1963-64	1,53,733
1015	S. Araciayswamy Pillai, S. R. V. S. Private Limited, Kumbakonam.	Indl.	1964-65	1,23,400
1016	S. B. P. K. Satyanarayana Rao, 6, Krishnamachari Road, Madras-34.	Indl.	1964-65	1,30,524
1017	S. Karivaradhan, C/o. Lakshmi Mills Co. Ltd. Coimbatore.	Indl.	1965-66	1,17,079

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1018	S. M. Ebrahim Sait, Mount Sait, Mount Road, Madras.	Indl.	1965-66	1,46,226
1019	S. N. ASA. Annamalai Chettiar, Kottayur. (NOR)	Indl.	1963-64	12,401
				2,53,457
				Indian Income T.W.I.
1020	S. Radhakrishnan C/o G. M. S. (P) Ltd., Tirupur.	Indl.	1960-61	1,06,719
1021	T. A. Kuppuswamy Chettiar, Partner in M/s. T. A. Kuppuswamy Chettiar & Co., Mettur Road, Bayani.	Indl.	1961-62	1,26,354
1022	T. B. Subbiah, Texmo Industries, Coimbatore.	Indl.	1964-65	1,10,167
1023	T. G. K. Raman, 47, Vellacheri Road, Madras. 32.	HUF	1965-66	1,53,120
1024	Mrs. T. H. S. Thna, Coimbatore.	Indl.	1965-66	1,21,534
1025	Mrs. T. Krishnaraj, Cuddalore.	Indl.	1963-64	1,07,776
1026	T. Nissar Ahmed, 35, Broadway, Madras-1.	Indl.	1964-65	2,19,623
1027	V. Guruviah Naidu R.G. Street, Coimbatore.	HUF	1963-64	1,11,963
1028	V. N. Ranganathan, Santhi Nilayam, 6th Street, Saibaba Colony, Coimbatore.	Indl.	1963-64	1,36,574
1029	V. N. Rao, 53, Peters Road, Madras-6.	Indl.	1963-64	1,29,533
			1964-65	1,44,469
1030	V. Subramaniam, C/o. G. M. S. (P) Ltd., Tirupur.	Indl.	1960-61	1,08,493
1031	V. Veeraraghavan C/o G. M. S. (P) Ltd., Tirupur.	Indl.	1960-61	1,01,573
			1961-62	2,20,088

MADRAS CENTRAL

1032	A. C. Chacko, Ollur.	Indl.	1959-60	1,02,265
			1962-63	1,09,739
			1963-64	1,14,286
			1964-65	1,12,276
1033	B. Vittala Acharya, Madras.	Indl.	1964-65	1,44,446
1034	C. A. Devika, 63, 1st Main Road, Madras-28	Indl.	1964-65	1,11,828
1035	C. V. Sridhar, 39, North Boag Road, Madras-17	Indl.	1961-62	1,05,861
1036	G. D. Gopal, Coimbatore.	Indl.	1962-63	1,60,465
1037	G. R. Damodaran, Peelamedu.	HUF	1960-61	1,32,969
1038	G. R. Govindarajulu, Peelamedu.	HUF	1960-61	2,77,230
1039	G. R. Varadarajulu, Peelamedu.	HUF	1960-61	1,36,793
1040	G. R. Venkatesulu, Peelamedu.	HUF	1960-61	1,29,006
1041	J. Bhawarilal, Chickpet, Bangalore.	HUF	1961-62	3,14,740
1042	K. Narayananappa, 22, Cubbon Road, Bangalore.	Indl.	1961-62	1,16,000
104	K. A. Thangavelu, 17, Rajabather St., Madras 17.	Indl.	1961-62	1,82,036
1044	Smt. Ponnammal, Legal, representative and wife of late S. A. K. Nanjappa Chettiar, Coimbatore.	Indl.	1961-62	2,29,545
1045	Late R. Rama Setty C/o M/s. Hanumanthappa & Sons, Davangere.	Indl.	1964-65	1,17,795
1046	R. Venkatapathy, Avanashi Road, Coimbatore.	Indl.	1965-66	2,29,999
1047	R. R. Srinivasamurthy, C/o M/s. R. Hanumantha & Sons., Davangere.	HUF	1964-65	1,31,559
			1965-66	1,89,235
1048	R. R. Srinivasamurthy, Davangere.	Indl.	1965-66	1,88,327
1049	S. Sivaramakrishna Iyer, Trivandrum.	Indl.	1957-58	2,58,801
1050	S. P. Ramiah Nadar, Jaya Mansion, Madras- 3.	Indl.	1961-62	3,37,400
1051	T. Govindarajan, 1-A, Shanmuga Mudali St., Royapettah, Madras.	Indl.	1961-62	1,51,164

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1052	T. R. Rajakumari, 134, Habibullah Road, Madras -17.	Indl.	1961-62	1,08,456
1053	Vijayanthimala, Alwarpet, Madras. MYSORE	Indl.	1961-62	3,19,591
1054	A. Vittal Shenoy, Police Rd., Bangalore	Indl.	1965-66	1,18,668
1055	B.A. Rao, Rico Trading Col. N.R. Rd., Bangalore-2	Indl.	1965-66	1,16,577
1056	B.D. Kakatkar, Belgaum	Indl.	1965-66	2,03,623
1057	B. Subraya Baliga, Anand Transport & Printers, Mysore	Indl.	1965-66	1,29,486
1058	C.A. Palnikar, Harihar	Indl.	1965-66	5,61,956
1059	C.R. Sonalkar, Harihar	Indl.	1965-66	1,45,585
1060	E.F. Starke, HAL, Bangalore	Indl.	1965-66	1,46,572
1061	E.J. Ruth, HAL, Bangalore	Indl.	1965-66	1,50,000
1062	E. Mayer, H.A.L., Bangalore	Indl.	1965-66	1,52,057
1063	G. Mahadevappa, Davangere	HUF	1964-65	1,16,018
1064	G. Siddalingappa, Davangere	HUF	1964-65	1,03,422
1065	H. Hartman, H.A.L., Bangalore	Indl.	1965-66	1,19,600
1066	H.G. Eyting, H.A.L., Bangalore	Indl.	1965-66	1,23,943
1067	H. Schneider, H.A.L., Bangalore	Indl.	1965-66	1,68,553
1068	J. N. Gurjar, C/o Kirloskar Elec. Company, Bangalore	Indl.	1965-66	4,76,241
1069	Jayanthilal Gokuldas, C/o M/s Jayanthilal Bors., Mangalore	Indl.	1965-66	1,36,671
1070	K. H. Srinivasa, Bull Temple Rd. Bangalore	Indl.	1965-66	1,44,382
1071	K. Gururajachar C/o Neo Mysore Cafe, Bangalore-9	Indl.	1964-65	1,27,901
1072	Dr. K. W. Tank, HAL, B'lore	Indl.	1965-66	3,46,038
073	Smt. Kanakammal, 338 1st Bock, Jayanagar, Bangalore-11	Indl.	1965-66	1,94,621
1074	L. Mittelhuber, HAL, Bangalore	Indl.	1965-66	2,73,276
1075	M. C. Marinanjundaiah Hospital Contractor, V. V. Hospital Rd. B'lore	HUF	1965-66	1,34,333
1076	M. Kaveri Bai, M/s Anand Transport & Printers, Mysore	Indl.	1965-66	1,76,924
1077	M. M. Laxmana Setty P/r in M/s Sharavathi Constructions Co. Kargal	Indl.	1963-64	1,08,952
1078	M. R. Parasuram, M/s Mysore Minerals & Gass Co., J. C. Wadiyer Road, Bangalore	Indl.	1965-66	1,24,119
1079	M. Vinoda Rao, M'lore Ganesh Beedi Works, Mysore	Indl.	1965-66	1,97,687
1080	Smt. Mohana Parthasarathi, C/o M/s Srinivasa- charlu & Co. Sri N. R. Road, Bangalore-2	Indl.	1965-66	1,56,814
1081	N. G. Iyengar, 179, XVII Cross Malleswaram, Bangalore-3	Indl.	1965-66	2,09,572
1082	P. Rothkegal, HAL, Bangalore	Indl.	1965-66	1,52,057
1083	Pratap Singh Chaganlal, Raichur	Indl.	1965-66	1,05,434
1084	R. L. Kirloskar, M/s. Kirloskar and Co., Bangalore	Indl.	1965-66	2,59,962
1085	S. M. Parvathamma Venugopal Flour Mills, Bangalore-2.	Indl.	1965-66	1,17,336
1086	S. M. Satyanarayana, "Venugopal Flour" Mills Bangalore-2	Indl.	1965-66	1,19,699
1087	S. V. Rangaswamy M/s S. V. Rangaswamy & Co., N.R. Road, Bangalore	Indl.	1965-66	3,46,360
1088	Sha Jayanthilal Khatsi, Mangalore	Indl.	1965-66	1,23,023
1089	Shamnur Murigappa, Davangere	HUF	1965-66	1,43,133
1090	Yuvraja Srikanthadatta Narasimhareja Wadiyar Trust, Mysore	Indl.	1964-65	2,31,209
			1965-66	2,77,992
1091	U. Pundalika Mallya, Bandar Mangalore	Indl.	1965-66	1,47,407
1092	U. Purushothama Mallya Bandar, Mangalore	Indl.	1965-66	1,50,151
1093	U. Ramakrishna Mallya, Bandar, Mangalore	Indl.	1965-66	1,50,638
1094	U. Ramesh Mallya Do.	Indl.	1965-66	1,53,859

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1095	U. Suresh Mallya, Bander, M'lore	Indl.	1965-66	1,37,760
1096	V. N. Sunder, Std Brick & Tile Co, Yelahanka	Indl.	1965-66	1,15,359
1097	V. T. Padmanabhan & Sons, High Grounds, Bangalore	HUF	1965-66	1,07,010
1098	V. T. Velu & Sons	HUF	1965-66	1,07,734
1099	Venamalidas Gokuldas, M/s. Jayantilal Bros. M'lore	Indl.	1965-66	1,22,254
1100	W. Kotch, HAL, Bangalore	Indl.	1965-66	1,55,486
1101	Y. Molideen Kunji, Mangalore	Indl.	1965-66	3,60,000
1102	Y. U. Rangiah, States Picture House, Bangalore NAGPUR (TRAINING)	Indl.	1965-56	2,44,884
1103	Hindustan Mills Stores, Nagpur	Indl.	1961-62	2,00,000
1104	Dr. R. G. Nalamwar, Nagpur	Indl.	1961-62	1,26,575
1105	Satyanaresh Nathulal, Tumser	Indl.	1961-62	1,34,296

POONA

1106	B. B. Marathe	HUF	1963-64	1,15,297
1107	B. K. Sanghavi, 110 Shivajinagar, Poona-5	HUF	1964-65	1,08,424
1108	B. S. Redkar, Vengurla	HUF	1961-62	1,92,612
1109	Smt. Chanchalabai Sanghavi, 110 Shivajinagar, Poona-5	HUF	1964-65	1,00,740
1110	D. S. Malu, Madhav Nagar	Indl.	1961-62	1,87,163
1111	G. B. Marathe	HUF	1961-64	1,00,598
1112	H. M. Mohite, Maj. Genl., Shramgad, Poona-7	Indl.	1965-66	1,20,940
1113	J. L. Snowhall	Indl.	1965-66	2,33,925
1114	Jairambhai Dayabhai Nasik Road	Indl.	1962-63	1,39,423
1115	Liladhar Ranchoddas, Prop: J. L. Goani Mills, Bhiwandi	HUF	1961-62	1,45,551
1116	M. C. Lohiyas, 1105, Raviwar Peth, Poona	HUF	1961-62	1,13,819
1117	M. R. Mithanalli, 1210 Bhavanipeth, Poona	HUF	1962-63	1,01,404
1118	M. S. Kirloskar, Kirloskar Press Poona	Indl.	1965-66	1,09,665
1119	N. K. Joshi, Kirloskarwadi, Sangli	HUF	1965-66	2,03,673
1120	P. K. Sanghavi, 110 Shivajinagar, Poona-5	HUF	1964-65	1,06,818
1121	M/s. Parsha Eng. Co. Prop: M.B. Kripalani	Indl.	1961-62	1,40,283
1122	R. K. Sanghavi, 110 Shivajinagar, Poona-5	HUF	1964-65	1,11,376
1123	R. N. Shah, 246, Raviwar Peth, Poona	Indl.	1961-62	2,30,395
1124	R. T. Doshi, Shivajinagar, Poona-5	Indl.	1962-63	1,08,866
1125	Rasiklal Ratanchand Havell	Indl.	1965-66	1,13,509
1126	Raja of Kolhapur, Kolhapur	HUF	1965-66	5,62,079
1127	Rijumal Thakurdas Karachiwala, Ahmednagar	Indl.	1961-62	1,21,890
1128	S. K. Sanghavi, 110 Shivajinagar, Poona-5	HUF	1964-65	1,10,239
1129	S.L. Kirloskar, 1065 Shivajinagar, Poona-5	HUF	1962-63	2,80,314
1130	Trimbaklal Jairambhai, Nasik Road	Indl.	1962-63	1,01,849
1131	Vrajlal Ratachand Haveli	Indl.	1965-66	1,13,310

PUNJAB

1132	Avtar Singh C/o M/s. Darbara Singh & Sons, Bagh Ramanand, Amritsar	Indl.	1961-62	1,95,966
	Do.	Indl.	1963-64	1,81,516
	Do.	Indl.	1964-65	2,30,405
1133	D. D. Puri C/o Saraswati Industrial Syndicate Ltd. Yamunanagar	Indl.	1964-65	2,82,681
1134	Gian Chand Prop: M/s. Continental Travel Service, Hoshiarpur	Indl.	1961-62	8,25,201
1135	Gian Chand Taxali Prop: M/s. New Diamond Foundry, G.T Road, Batha	Indl.	1961-62	1,55,693
1136	H. R. Modi, Patiala	Indl.	1964-65	1,94,644
1137	Hans Raj Jain C/o M/s. Rattan Chand Harjas Rai, Guru Bazar, Amritsar	Indl.	1964-65	1,10,555
1138	Harbans Lal C/o M/s. Modan Roller Flour Mills Jullundur	Indl.	1965-66	1,49,238

1	2	3	4	5
1139	Hardial Singh Babbar, c/o M/s. Indore Steel & Iron Mills, Krishna Market, Amritsar	H.U.F.	1961-62	4,48,431
1140	Harkishan Lal Kuthalia, Hoshiarpur	Indl.	1961-62	1,14,194
1141	Hazari Mal Kuthalia, Hoshiarpur	H.U.F.	1961-62	2,00,741
1142	Hira Lal c/o M/s. Lall Woollen Mills, G.T.Rd. Amritsar	Do.	1962-63	1,39,859
	Do.	Do.	1964-65	1,03,517
1143	I.M. Sahuja c/o M/s. Jagjit Engg. Works, Kapurthala	Indl.	1965-66	1,28,612
1144	Jas Raj c/o M/s. Straw Board Mfg. Co. Ltd., Hoshiarpur	Indl.	1965-66	1,00,160
1145	K. K. Amla, Residency Road, Srinagar	Indl.	1964-65	1,07,060
1146	K.R. Sarin (HUF) c/o M/s. Royal Foundry Rly., Road, Batala	HUF	1961-62	1,16,593
1147	Kirpal Singh C/o M/s. Darbara Singh & Sons, Bagh Ramanand, Amritsar	Indl.	1961-62	2,10,235
	Do.	Indl.	1963-64	1,89,133
	Do.	Indl.	1964-65	1,85,423
PUNJAB				
1148	Madan Lal c/o M/s. Lall Woollen Mills, G.T. Rd, Amritsar	H.U.F.	1962-63	1,45,819
			1964-65	1,03,274
1149	Mangat Ram Kuthala, Hoshiarpur	H.U.F.	1961-62	3,72,365
1150	Mulkh Raj c/o M/s Jindal Steel Works, Maler-kotla	HUF	1960-61	2,94,611
1151	Smt. Promila Nayyar, c/o M/s. India Calico Printing Mills, Cheharta	Indl.	1965-66	1,57,823
1152	Roop Kishore c/o R. N. Hosiery, Ludhiana	Indl.	1963-64	1,01,035
1153	Sadhu Singh, c/o M/s. Auto Piston Mfg. Co., Batala Road, Amritsar	Indl.	1965-66	1,11,742
1154	Siri Ram Jindal c/o M/s. Jindal Steel Works, Malerkotla	HUF	1960-61	7,75,868
1155	Tansukh Rai Ram Nath, Prop. Nand Lal Generi-wala, Sirsa	Indl.	1960-61	1,55,087
1156	Tirath Ram Amla, Residency Road, Srinagar	Indl.	1962-63	1,70,402
	Do.	Indl.	1961-62	1,09,355
1157	Raja Upendra Krishan Koul, Pratap Villa, Srinagar	Indl.	1964-65	1,05,170
1158	Smt. Vidya Wati c/o M/s. Khem Chand Vijay Kumar, Tanda Rd., Jullundur	Indl.	1963-64	1,06,877
	Do.	Indl.	1964-65	2,46,879
1159	Vijay Kumar c/o M/s. Khem Chand Vijay Kumar, Tanda Road, Jullundur	Indl.	1963-64	1,06,877
	Do.	Indl.	1964-65	2,46,877
1160	Wali Ram c/o M/s. Jindal Steel Works, Malerkotla	HUF	1960-61	4,90,620
1161	Yadvinder Singh Ji, Maharaja Patiala	Indl.	1962-63	3,52,000
RAJASTHAN				
1162	Anand Singh Kachawah, Jodhpur	Indl.	1964-65	1,02,622
1163	Smt. Chandri Devi Bangur, Didwana	Indl.	1965-66	1,02,928
1164	Dhanni Devi Duggar, Sardarshar	Indl.	1965-66	1,13,907
1165	Hanuman Pd. Mansinghka	Indl.	1965-66	1,14,210
1166	Hemant Singh of Dholpur	Indl.	1963-64	1,12,538
			1964-65	1,11,660
1167	Hiralal Maliram, Bhilwara	HUF	1956-57	1,35,511
1168	Jhabarmal Dugar, Sardarshar	Indl.	1965-66	1,70,131
1169	Keshri Singh (col.) of Bikaner	Indl.	1960-61	1,39,315
1170	M. K. Bhawani Singh, Rajmahal, Jaipur	Indl.	1965-66	1,68,46
1171	Manak Lal Udaipur	Indl.	1961-62	1,06,918
1172	Parshottam Dass Bangur, Didwana	Indl.	1965-66	2,61,251
1173	Prahladrai Maliram, Jaipur	HUF	1965-66	1,07,878
1174	Prem Raj Daulatram, Nawalgarh Katra Shri Bhagwandass Jhunjhunwala	HUF	1961-62	2,67,393

1	2	3	4	5
				Rs.
1175	Raj Devi Surana, Bikaner	Ind.	1962-63	1,64,102
1176	Raj Kumari Devi Bangur, Didwana	Ind.	1965-66	1,07,560
1177	Ring Nath Bangur, Didwana	Ind.	1965-66	3,09,725
1178	Sir Sawai Man Singh of Jaipur	Ind.	1965-66	10,11,662
1179	Shivnarain Tantia, Sardarshar	Ind.	1961-62	1,36,600
1180	Sohan Lal Duggar, Haldion-ka-Rasta, Jaipur	Ind.	1965-66	3,20,000
1181	Tulsiram Mahavir Pd., Bhilwara	Ind.	1962-63	1,75,829
	U. P. I			
1182	Abdul Hamid Bahadurganj, Allahabad	Ind.	1961-62	1,40,953
1183	Abdul Sakoob, Bahadurganj, Allahabad	Ind.	1961-62	1,37,934
1184	Badri Pd. Ayudhya Pd. Jawsantnagar, Etawah	HUF	1965-66	1,04,087
1185	Bharat Hari Singhania, Kanpur	Ind.	1965-66	1,29,046
1186	G. N. Malhotra Girish Bagar, Kanpur	Ind.	1965-66	1,24,087
1187	Smt. Geeta Rani, Dwarka Dheesh, Kanpur	Ind.	1965-66	1,09,647
1188	Gopal Krishan, Kamla Tower, Kanpur	Ind.	1965-66	1,07,632
1189	Hari Shanker Shinghania, Kamla Tower, Kanpur	Ind.	1965-66	2,16,136
1190	Jagdish Swarup, 11-Hamilton Road, Allahabad	Ind.	1964-65	1,03,466
1191	Jagmohan Lal Kanodia, Kanpur	Ind.	1962-63	1,10,858
1192	K. L. Misra, Advocate, Allahabad	Ind.	1964-65	1,41,252
1193	Kailashpat Singhania, Kanpur	HUF	1965-66	1,15,773
1194	Kailashpat Singhania, Kanpur	Ind.	1962-63	1,10,134
1195	Laxmipat Singhania, Kanpur	Ind.	1962-63	1,59,852
	Do.	Do.	1963-64	1,48,068
	Do.	Do.	1964-65	1,79,953
			1965-66	2,36,752
1196	Laxmipat Singhania, Kanpur	HUF	1963-64	1,43,072
1197	M. L. Sherwani, 28-South Road, Allahabad	Ind.	1964-65	1,37,253
1198	Padampat Singhania, Kanpur	HUF	1965-66	1,40,748
1199	R. L. Wig., Swarupnagar, Kanpur	Ind.	1965-66	1,26,306
1200	R. P. Bagla, Kanpur	HUF	1962-63	8,72,430
1201	S. M. Basir, Kamla Tower, Kanpur	Ind.	1965-66	1,66,355
1202	S. N. Bagla, Generalganj, Kanpur	Ind.	1962-63	1,64,048
1203	S. N. Bagla, Generalganj, Kanpur	HUF	1962-63	2,50,595
1204	S. P. Gupta, Civil Lines, Kanpur	Ind.	1961-62	1,08,143
1205	Saroj Agarwal Muir Road, Kanpur	Ind.	1965-66	2,37,845
1206	Shanti Agarwal, Muir Road, Kanpur	Ind.	1965-66	2,32,580
1207	Sripat Singhania, Kamla Tower, Kanpur	Ind.	1965-66	1,66,561
	U. P. II			
1208	RA. C. Jain C/o Miniature Bulb Industries of India, Conveli Road, Dehradun	Ind.	1962-63	1,28,625
	Do.	Ind.	1963-64	1,46,379
1209	A. N. Agarwal, c/o Sheonarain Karmendra Narain, Aligarh	Ind.	1965-66	2,44,340
1210	G. W. M. Whittle, c/o Plywood, products Sitapur	Ind.	1965-66	1,65,392
1211	Ganeshi Lal, c/o Laljimal Tika Ram, Hathras	Ind.	1965-66	1,17,226
1212	H. Thomsan c/o Plywood Products, Sitapur	Ind.	1965-66	2,49,513
1213	Mrs. J. A. Thalmessenger	Ind.	1964-65	1,11,910
	Do.	Do.	1965-66	1,11,910
1214	Jai Prakash, 11-Anand Chowk, Dehradun	Ind.	1964-65	1,15,000
1215	Kanti Prasad Mittal, Bijnor	Ind.	1965-66	1,26,266
1216	M. Missal c/o Himalaya Drug Co., Gandhi Road, Dehradun	Ind.	1965-66	2,47,993
1217	Naresh Prasad Mittal, Bijnor	HUF	1965-66	1,26,174
1218	Raja Mohd. Amir Ahmad Khan, Moradabad	Ind.	1957-58	3,48,525
1219	Rajendra Prasad Mittal, Bijnor	HUF	1965-66	1,75,793
1220	Ramchandra Lal c/o Laljimal Tika Ram, Hathras	Ind.	1965-66	1,27,378
1221	Ram Gopal c/o, Lalji Mal Tika Ram, Hathras	Ind.	1965-66	1,33,472
1222	Sahu Sambho Dayal, Advocate, Bijnor	Ind.	1965-66	2,12,095
	1 i Narain c/o Sheonarain Karmendra Narain, Aligarh	Ind.	1962-63	1,91,366
1224	V. N. Agarwal c/o Sheo Narain Karmendra Narain, Aligarh	Ind.	1965-66	2,27,340

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WEST BENGAL-I

1225	A. C. Mitra, 18/2, Ballygunge, Circular Road, Calcutta	Indl.	1963-64	1,02,068
1226	A. E. Charlton C/o Statement, Calcutta	"	1965-66	1,06,275
1227	A. E. C. Gibson, A.E.I., Calcutta	"	1964-65	1,19,222
			1965-66	1,05,933
			1966-67	1,03,144
1228	A. H. Billimoria, 1, 2 & 3 Old Court House Street, Calcutta	"	1965-66	2,21,713
1229	A. K. Dutta, 67, South End Avenue, Calcutta	"	1965-66	1,33,852
1230	A. R. Roy, 93, Park St., Calcutta	"	1965-66	1,04,848
1231	Ajaib Singh Sarda, 7, Wellesly Place, Calcutta	"	1965-66	3,04,737
1232	Amitava Pal Chowdhury, P-17, Mission Row Extn., Calcutta	"	1964-65	1,23,537
1233	Anjali Kr. Bose, C/o G. K. W., Calcutta	"	1966-67	1,35,148
1234	Ashoka Roy, 3, Upper Wood St., Calcutta	"	1965-66	1,32,241
1235	B. B. Daga, 3, Chittaranjan Avenue, Calcutta	"	1961-62	17,27,133
1236	B. C. Paul, 18, Netajee Subhas Road, Calcutta	"	1963-64	1,03,922
1237	B. M. Talukdar, 148C, Anath Nath Deb Lane, Calcutta	"	1961-62	1,16,196
1237-A	B. N. Chowdhry, 7 Wellesley Place, Calcutta	"	1963-64	1,08,677
1238	B. P. Khaitan, 1B, Old Post Office St., Calcutta	"	1965-66	1,75,526
1239	B. P. Roy, 29, Netajee Subhas Rd., Calcutta	"	1965-66	1,30,476
1240	B. S. Mohatta, 19, British India St., Calcutta	"	1961-62	3,25,374
1241	Balai Lal Pal, P-29, Gariahat Rd., Calcutta	"	1965-66	1,55,600
1242	Banamali Das, 18/C, Ballygunge Circular Road, Calcutta	"	1963-64	1,49,648
1243	Bonomalidas Bagree, 138, Canning St., Calcutta	"	1964-65	1,32,005
1244	Benoy Kumar Dalmiya, Room No. 1, Stephen House (1st Floor), Dalhousie Sq., Calcutta	"	1961-62	1,31,000
1245	Bhagawati Prosad Goenka, 9, Brabourne Road, Calcutta	"	1961-62	1,12,062
1246	Birendra Nath Mookherjee, 12, Mission Row, Calcutta	"	1964-65	1,51,806
1247	Brijkishore Bhagat, Karta of the H.U.F. M/s Banshilal Bajnath, 174, Chittaranjan Avenue, Calcutta	"	1963-64	16,65,079
1248	Brijlal Lohia and Mohabir Prosad Khema, Executor of the Estate Kanilal Lohia (DECD.) 114, Chittaranjan Avenue, Calcutta	HUF	1961-62	8,43,471
1249	C.H.B. Walton, C/o B. Shell, Calcutta	Indl.	1961-62	3,26,079
		"	1963-64	1,04,236
		"	1964-65	1,19,988
		"	1965-66	1,25,471
1250	C. K. Wadhwa, 16, Mangoe Lane, Calcutta	"	1961-62	1,02,649
1251	C.M.A. Batherst, C/o Shaw Wallace, Co., Calcutta	"	1966-67	2,00,005
1252	D. A. Haugahton, C/o Shaw Wallace Co., Calcutta	"	1956-67	1,77,063
1253	D. J. Stredwick, Shamsing, Mateli, Jalpaiguri	"	1965-66	1,15,211
1254	D. P. Agarwalla, 1, Netajee Subhas Road, Calcutta	"	1961-62	1,67,104
1255	Deepchand Kankaria, 87, Dharamtala St., Calcutta	"	1961-62	1,13,794
1256	Debi Prosad Goenka, 9, Brabourne Road, Calcutta	"	1964-65	2,00,957
1257	Dharsi Liladhar, 4B, Jackson Lane, Calcutta	"	1965-66	1,06,110
1258	Durga Prosad, 9, Jagmohan Malik Lane, Calcutta	"	1961-62	6,16,353
1259	Eric Hayward, Konnagar, Hooghly	"	1965-66	2,06,883
1260	Eric Jessop, C/o Gestetner Duplicator, Calcutta	"	1963-64	1,04,393
1261	F. A. Collect, C/o Indo Trading Co., Calcutta	"	1965-66	1,85,479
1262	F. G. Liversedge, C/o Martin Burn, Calcutta	"	1964-65	2,79,534
1263	F. W. A. Lahmeyer, C/o Martin Burn, Calcutta	"	1962-63	1,16,000

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1264	G. N. Makhanwalla, 12B, Devi Ghowdhury Road, Calcutta	Indl.	1964-65	1,07,996
1265	G. W. Springe, 13, Theatre Road, Calcutta	Indl.	1965-66	1,05,149
1266	Gayadin Ram Kalwa, 8, Rajindra Deb Road, Calcutta	Indl.	1961-62	1,95,860
1267	Ghanashyamdas, Siliguri, Darjeeling	Indl.	1965-66	1,21,575
1268	Girdharlal Mehta, 4, Clive Row, Calcutta	Indl.	1965-66	1,64,383
1269	Guttaram Lohia Agarwala, 3, Mangoe Lane, Calcutta	Indl.	1961-62	1,48,889
1270	H. Hollway, C/o Rempry & Sons, 40/44, Stephen House, Calcutta	Indl.	1965-66	1,20,931
1271	H. A. Fowler, 12, Govt. Place East, Calcutta	Indl.	1965-66	1,11,990
1272	H. K. Roy, C/o B. E. Lamp, Calcutta	Indl.	1964-65	1,10,623
1273	H. P. Paul, 38, S. P. Mukherjee Road, Calcutta	Indl.	1964-65	2,64,984
1274	H. P. Singh, 21, Old Court House St., Calcutta	Indl.	1965-66	1,14,083
1275	Haji Abdul Gofar, 5, Amra Tola St., Calcutta	Indl.	1962-63	2,23,225
1276	Haridas Mundhra, 18, Loudon St., Calcutta	Indl.	1961-62	13,01,600
1277	Haribux Gopiram, 12/2, Sevaram Basak St., Calcutta	HUF	1961-62	8,39,939
1278	Hiramal, Siliguri, Darjeeling	Indl.	1965-66	1,24,912
1279	Hukumatmal, Siliguri, Darjeeling	Indl.	1965-66	2,81,920
1280	I. A. Bruester, C/o Shaw Wallace, Co., Calcutta	Indl.	1965-66	1,17,596
1281	I. D. Oberoi, P-17, Chowringhee Road, Calcutta	Indl.	1962-63	1,12,450
1282	I. M. Arnold, C/o G. K. W., Calcutta	Indl.	1966-67	1,92,418
1283	Iswardas, Siliguri, Darjeeling	Indl.	1965-66	1,40,529
1284	Iswari Prosad Goenka, 9, Brabourne Road, Calcutta	Indl.	1964-65	1,53,168
1285	J. C. Harmal, I.C.I., Chowringhee, Calcutta	Indl.	1964-65	1,44,920
1286	J. J. Longlay, C/o Gresham & Craven, Calcutta	Indl.	1966-67	2,18,437
1287	J.H.F. Manickshaw, C/o I.A. Co., Calcutta	Indl.	1966-67	1,15,969
1288	J. M. Mitra, 1, Ananda Kumar Roy Chowdhury Lane, Shibpur, Howrah (14B, Gorachand Lane, Calcutta)	Indl.	1964-65	1,00,600
1289	J. S. Gregory, Tower House, Chowringhee Sqr., Calcutta	Indl.	1965-66	1,18,019
1290	Jagamohan Prosad Goenka, 9, Brabourne Road, Calcutta	Indl.	1964-65	1,78,192
1291	Jagadipendra Lt. Col. Maharaja, Narayan Bhup Bahadur, K.C.I.E., Coochbehar	Indl.	1963-64	1,28,990
1292	Jamuna Prosad Goenka, 9, Brabourne Road, Calcutta	Indl.	1964-65	1,55,270
1293	Jethalal Liladhar, 4B, Jackson Lane, Calcutta	Indl.	1965-66	1,17,908
1294	K. Ray, 12, Chowringhee Square, Calcutta	Indl.	1965-66	1,20,375
1295	K. Khaitan, 1B, Old Post Office St., Calcutta	Indl.	1965-66	1,44,243
1296	K. B. Bose, Receiver in suite No. 53 of 1944, 10, Old Post Office St., Calcutta	Indl.	1964-65	1,24,310
1297	K.D. Ladsaria, 45, Moti Seal St., Calcutta	Indl.	1961-62	5,35,088
1298	K.J. Sanghvi, 7, Swallow Lane, Calcutta	Indl.	1963-64	1,22,945
1299	Kangumal, Siliguri, Darjeeling	Indl.	1964-65	1,42,606
1300	Khemchand, Siliguri, Darjeeling	Indl.	1965-66	1,07,695
1301	Kishori Prosad Goenka, 19, Netajee Subhas Road, Calcutta	Indl.	1964-65	1,64,656
1302	Kishenchand, Siliguri, Darjeeling	Indl.	1965-66	1,23,605
1303	Smt. Krishna Devi Sureka, 172, J.N. Mukherjee Road, Salkia, Howrah	Indl.	1963-64	1,03,912
1304	L.G. Morris, C/o N.C.R. Co. Calcutta	Indl.	1962-63	1,14,224
			1963-64	1,32,544
			1964-65	1,15,224

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S/Shri				
1305	L.G. Smithman, 29, Netajee Subhas Rd., Cal.	Indl.	1964-65	1,12,769
1306	Lalchand Roy, 7/1, Grant Lane, Calcutta	"	1961-64	1,39,644
1307	M.L. Damani, 62, Bentinck St., Cal.	"	—do—	2,50,500
1308	M.M.P. Desouza, 10, Madan St., Calcutta.	"	—do—	3,89,850
1309	M.V. Subramanium, 33, Chittaranjan Avenue, Cal.	"	—do—	1,12,907
1310	Smt. Maya Chowdhury, 51, Ganesh Ch. Avenue, Cal.	"	—do—	1,03,078
1311	Mohi Singh, Prop. of M/s Indo Trading Co., P-29, Mission Row Extn. Calcutta	"	—do—	1,27,650
1312	Monilal Atta, 139, Sivagopal Banerjee Lane, Salkia, Howrah	"	1963-64	1,85,822
1313	Murarial Karta of the H.U.F. Murarial Giridharial, 61, Strand Road, Calcutta	HUF	1961-62	2,45,527
1314	N.C. Chatterjee, P-514, Raja Basanta Roy Rd, Cal.	Indl.	1965-66	1,45,620
1315	N.K. Bagaria, 3/1, Chowringhee Square, Cal.	"	1961-62	2,27,002
1316	Nathulal Sharma, Hindusthan Building, Cal.	"	—do—	1,04,977
1317	Official Trustee West Bengal on behalf of trust of Maharajadhiraja Sir <i>Kameswar Singh</i> Bahadur of Dharbhanga for the benefit of Maharani Rameswarlata Saheba (Annuity income) 1, Hastings St., Calcutta.	"	1965-66	1,02,968
1318	P.C. Burkitt, Manager, Tharbeoo T.E., Darjeeling	"	1964-65	1,22,549
1319	P.E. John, Indo Trading Co., Cal.	"	1965-66	1,02,361
1320	P.L. Chowdhury, 12, Govt. Place East, Cal.	"	1964-65	1,38,684
1321	P.L. Mullick, 6, Old Post Office St., Cal.	"	1961-62	1,53,345
1322	P.N. Banerjee, 12, Mission Row, Calcutta.	"	1963-64	4,34,257
		"	1964-65	4,07,377
		"	1965-66	5,18,974
1323	P.P. Ginwala, 10, Wellesley Place, Cal.	"	1963-64	1,30,072
1324	Pareshnall Kankaria, 87, Dharamtala St. Cal.	"	1959-60	1,12,213
		"	1960-61	1,16,859
		"	1961-62	2,08,356
1325	Pradip Kr. Roy & Smt. Gouribala Roy, L/R of P. K. Roy (Decd.), 7, Akhoy Mitra Lane, Calcutta.	"	1961-62	1,80,234
1326	Purushottamdas Monoharial, 96, Vivekananda Road, Calcutta.	"	—do—	1,00,000
1327	R.A. Bins, C/o G.K.W., Cal.	"	1966-67	1,25,764
1328	R.C. Deb, Flat No. 10, Esplanade Mansions, Cal.	"	1965-66	1,35,483
1329	Dr. R.E. Solberg, 3-A, Short Street, Cal.	"	1963-64	1,11,484
1330	R.K. Sen, 50/1, Beninandan St., Calcutta.	"	—do—	1,26,633
1331	Dr. R.M.S. Terry, 13, Theatre Road, Calcutta.	"	1965-66	1,78,643
1332	Ranadeb Chowdhury, 34, Ballygunge Circular Road, Calcutta.	"	1962-63	1,48,488
		"	1963-64	1,49,048
1333	Robin Mukherjee, 12, Mission Row, Cal.	"	1961-62	2,33,310
1334	Mrs. S. Silverstone C/o Rompry & Sons, 40/44, Stephen House, Calcutta.	"	1965-66	1,31,008
1335	S.B. Chowdhury, 71, Jatindar Mohan Avenue, Calcutta.	"	1963-64	1,84,723
		"	1964-65	1,32,842
1336	S.C. Dutta, 175A, Dum Dum Road, Cal.	"	1962-63	1,39,771
1337	S.G. Fieldsonthan, B.O.C. (P.L.)	"	1964-65	1,00,490
1338	S.G. Mohatta, 19, British Indian St., Cal.	"	1961-62	3,91,002
1339	S.M. Bose, 22/1, Ballygunge Circular Rd., Cal.	"	1965-66	2,13,170
1340	S.M. Smith, C/o Shaw Wallace Co., Cal.	"	1964-65	1,53,547
1341	S.P. Jaiswal, 8B, Rajendra Deb Road, Calcutta.	"	1961-62	1,53,194
1342	S.S. Dhanuka, 1, Chowringhee Sq., Cal.	"	—do—	3,09,839
1343	Sachindra Nath Chaudhuri, 10, Old Post Office Street, Calcutta	"	1954-65	3,17,922

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S/Shri				
1344	Sk. Md. Jan. Khan Bahadur, 78, Collotolla St., Calcutta.	Indl.	1961-62	2,15,532
1345	Sailandra Bhusan Bakshi, Extr. to the estate of late Rajendra Bhusan Bakshi	"	1965-66	1,60,364
1346	Sabya Sachi Mukherjee, 4, Gokhale Rd., Cal.	"	—do—	1,13,882
1347	Sangatmal, Siliguri, Darjeeling.	"	—do—	1,05,917
1348	Sangat Singh, 22, Ashutosh Mukherjee Rd., Cal.	"	1961-62	2,30,733
1349	Shew Prosad Bagaria, 25A, Netaji Subhas Rd., Cal	"	1965-66	2,50,276
1350	Shrilal Mohta, 61/2, Hariram Goenka St., Cal.	"	1961-62	1,22,059
1351	Sidharatha Sankar Roy, 2, Beltalla Rd., Cal.	"	1965-66	1,58,677
1352	Sova Rani Bhowmick, L/R of S.C. Bhowmick (Deed.), P-398, Monoharpukur Road, Calcutta	"	1963-64	1,12,707
1353	Smt. Suchitra Sen, 192/D, Netaji Subhash Rd., Cal-40.	"	1961-62	1,27,674
1354	Sukumar Mukherjee, 40, Netaji Subhas Rd., Cal.	"	—do—	1,04,908
1355	T.E. Domper, B.O.C. (P.L.) Cal.	"	1965-66	1,08,097
1356	T.L. Martin (Deed.), Through Sri S.K. Mullick, Executor to the estate C/o Sandersons & Morgan, 5 & 7, Netaji Subhas Rd., Calcutta.	"	1963-64	13,23,021
			1964-65	11,54,973
1357	T.P. Chawrasia, 3/2, Madan St., Cal.	"	1961-62	1,13,872
1358	W. Morris, C/o G.K.W., Calcutta	"	1966-67	2,14,722
1359	W.K. Foster, C/o I.T. Co., Cal.	"	—do—	1,28,352
1360	W.F. Depenning, 10, Govt. Place East, Cal.	"	1961-62	3,61,149

WEST BENGAL--II

1361	A.C. Manatab, Raj Kumar of Burdwan.	"	1961-62	2,04,804
1362	A.J. Hormasji, C/o Turner, Morrison & Co., Ltd., 6, Lyons Range, Calcutta-I.	"	1963-64	1,43,451
1363	A.M.S. Fergie, C/o M/s Love Lock & Lewes, 4, Lyons Range, Calcutta.	"	1965-66	2,54,139
1364	A.N. Mukherjee & Bros., 24, Netaji Subhas Road, Calcutta.	HUF	1961-62	1,68,287
1365	Mrs. A. Ghosh, C/o Strand Pharmaceuticals Ltd., 67, Dr. Suresh Sarkar Road, Cal.-I4.	Indl.	—do—	3,05,759
1366	Anand Mohan Bhusan, Prof., General Finance Corpn. 45, Dharamtollah St., Cal.-I3.	"	1960-61	1,06,730
1367	Arjun Agarwalla, 7, Canning St., Cal.	"	1965-66	1,44,708
1368	Ashruff Mowjee, 46, Ezra St., Cal.	"	1962-63	1,33,383
1369	Aslam Manasseh, C/o Moran & Co. Ltd., C-5, Clive Buildigs, Cal.-I.	"	1961-62	1,05,776
1370	Atmaram Padia, 1, India Ex. Place, Calcutta.	"	1962-63	1,43,319
1371	B.M. Lockhat, 146, Lower Chitpur Rd., Cal.	"	1963-64	1,05,128
1372	B.P. Maheswari, 9, Brabourne Rd., Cal.	"	1964-65	1,59,251
1373	B.S. Kamdar, Prop. of Victor Commercial, 44/45, Ezra St., Cal.	"	1961-62	1,01,809
1374	Benwarilal Goel, 16, Canning St., Cal.	"	—do—	1,49,170
1375	Benorilal Rajgoria, 10/2, Saeid Salley Lane, Calcutta.	HUF	—do—	1,05,685
1376	Basan Kr. Daga, A-3, Gillander House, Cal.	Irdl.	—do—	1,66,823
1377	Bimala Ch. Law, 63, Radha Bazar St., Cal.	"	1963-64	1,88,516
1378	C.D. Wilson, C/o. Balmer Lawrie & Co., 21, Netaji Subhas Rd., Cal.-I.	"	1961-62	2,26,095
1379	C.G.L. Gamlen, C/o Bird & Co., (P) Ltd., Chartered Bank Bld., Cal.-I.	"	1965-66	1,04,762
1380	C.I. Gandhi, 55/2, Canning St., Cal.	"	1961-62	2,08,937
1381	C.P. Wallis C/o W.S. Creswell Co., Pr. Ltd., 3, Clive Row, Calcutta-I.	"	1965-66	1,20,084

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S/Shri				
1382	Chaitandas Mundra, C/o M/s Sri Narsing Electric Store, 54, Ezra St., Cal.	Indl.	1961-62	1,34,807
1383	Champa Kr. Singhi & Ors. 48, Gariahat Rd., Cal.-191	HUF	1963-64	1,08,751
1384	C. Valdettaro, C/o S.A.E. (I) Ltd., 16 A & B, St. George Terrace, Calcutta-22	Indl.	1961-62	1,01,900
1385	Chunilal Pyne, 14, India Ex. Place, Cal.	"	—do—	1,26,886
1386	D.B. Santhalia, 23/24, Radha Bazar St., Cal.	"	—do—	1,48,430
1387	D.J. Patterson, C/o M/s Love lock & Lewes, 4, Lyons Range, Calcutta	"	1965-66	2,44,508
1388	D.L.V. Rowe, C/o Bird & Co., P. Ltd., Chartered Bank Bldg., Calcutta	"	1962-63 1963-64	1,87,793 1,99,913
1389	D.R. Watson, C/o Sinclair Murray & Co., P. Ltd., 14, India Exchange Place, Cal.-1	"	1962-43 1963-64 1964-65 1965-66 1965-66	2,37,380 3,24,645 1,89,359 2,83,105 1,93,086
1390	D. Fordwood, C/o Jardine Henderson Ltd., 4, Clive Row, Calcutta-1	"	1961-62	1,05,158
1391	D. Mundal, 135 Canning St., Cal.	"	—do—	1,16,609
1392	David Mitchell, C/o M/s Love Lock Lewes, 4, Lyons Range, Cal.	"	1963-64 1964-65	1,29,080 1,23,640
1393	Lady E.M. Drake, 2, Fairlie Place, Cal.	"	1965-66	1,06,373
1394	E.R. Boase, C/o Lloyds Bank Ltd., 29, Netaji Subhas Road, Cal.-1	"	1962-63 1963-64 1964-65 1965-66	1,01,279 1,09,793 1,11,904 1,00,397
1395	E. Fiermeros, C/o Ganges Printing Ink Hcy. Ltd., F-3, Gillander House, 8, Netaji Subhas Road, Cal.-1	"	1963-64 1964-65 1965-66 1965-66	1,48,906 1,65,595 1,70,902 1,20,435
1396	F.C.J. Stewart, C/o M/s Price Waterhouse Peat & Co., Cal.	"	1965-66	1,74,986
1397	F.G. Massman, C/o Andrew Yule & Co., Ltd., 8, Clive Row, Calcutta-1	"	1964-65 1965-66 1965-66	1,02,140 1,10,905 1,04,666
1398	Fani Prasad Singh, 59, Canning St., Cal.	"	1961-62	1,81,121
1399	G.C. Metheffey, C/o Union Carbide (I) Ltd., 1 & 3, Brabourne Road, Calcutta-1	"	1962-63 1963-64 1964-65	1,30,997 1,50,102 1,79,418
1400	G.D. Kothari, 15, India Ex. Place Cal.	"	1961-62	6,70,399
1401	G.S. Kidwell, C/o Union Carbide (I) Ltd., 1 & 3, Brabourne Road, Cal.-1	"	1962-63 1963-64 1964-65 1965-66 1965-66	1,50,359 1,39,732 1,73,090 1,80,348 1,66,935
1402	Gurdevi Talwar & Ors., Legal heirs of Late Bansiram Talwar, 571, Block-N, New Alipore, Calcutta	"	1961-62	1,56,341
1403	H.F. Whitehouse, C/o Gladstone Lyall & Co. Ltd., 4, Fairlie Place, Cal.-1	"	1965-66	1,11,916

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1404	H.K. Fitzgerald, C/o Balmer Lawrie & Co., Ltd., 21, Netaji Subhas Road, Cal.-I	Indl.	1963-64 1964-65 1965-66	1,26,087 1,34,731 1,44,720
1405	H.K.S. Lindsay, C/o Metal Box & Co. of (I) Ltd., 590, Chowringhee Rd., Cal.-20	"	1961-62	1,30,673
1406	H.L. Malhotra, 18, Netaji Subhas Rd., Cal.	"	1964-65	2,21,650
1407	H. Ghosh, (Deceased), Thro: Legal Representative, Mrs. A. Ghosh, C/o Standard Pharmaceuticals Ltd., 67, Dr. Suresh Sarkar Rd., Cal.-14	"	1961-62	2,15,554
1408	Hiralal Sarcar, 2-T, Cornfield Rd., Cal.	"	1961-62	1,15,603
1409	I.F. Morris, C/o Jardine Henderson Ltd., 4, Clive Row, Cal.-I	"	1959-60 1960-61 1961-62 1962-63 1963-64	1,02,791 1,05,052 1,05,519 1,07,581 1,05,387
1410	I.P. Sanon, 14/2, Old China Bazar St., Cal.	"	1963-64	1,07,324
1411	I. Floistad, C/o Francis Klein & Co., Ltd., 1, India Exchange Place, Cal.-I	"	1961-62	1,21,810
1412	Iqbal Begum (Decc.i.) 72/1, Phears Lane, Cal.	"	1965-66	2,96,854
1413	J.A. Brough, C/o National & Grindlays Bank Ltd., 29, Netaji Subhas Rd., Cal.-I	"	1961-62	1,11,578
1414	J.C. Bazaz, 35 & 35C, Gorihahat Rd., Cal.	"	1961-62	2,23,363
1415	J.C. Laing, C/o M/s Love Lock & Lewes, 4, Lyons Range, Calcutta	"	1965-66	2,28,786
1416	J.K. Shafar, C/o Union Carbide (I) Ltd., 1 & 3, Brabourne Rd., Cal.-I	"	1962-63 1963-64 1964-65 1965-66 1966-67	1,83,746 1,90,719 1,93,121 1,90,470 1,51,818
1417	J.M. Herzog, C/o Do.	"	1962-63 1963-64 1964-65 1965-66 1966-67 1967-68	1,00,301 1,02,220 1,03,595 1,05,007 1,24,1286
1418	J. N. Singh, P-16, New C. I. T. Road, Cal.	"	1961-62	2,33,517
1419	J.N.C. Barnett, C/o. Metal Box Co. (I) Ltd., 59C, Chowringhee, Calcutta-20	"	1962-63 1963-64 1964-65 1965-66 1966-67	1,00,301 1,02,220 1,03,595 1,05,007 1,24,1286
1420	J. S. Cohan, Prop. of J. S. Cohan & Co. Calcutta	"	1961-62	2,51,132
1421	J. S. F. Gibbs, C/o M/s. Price, Waterhouse Peat & Co. Calcutta	"	1965-66	1,59,845
1422	J. W. Hutchinson, C/o Union Carbide (I) Ltd., 1 & 3, Brabourne Road, Calcutta-I	"	1962-63 1963-64 1964-65	2,03,667 1,52,305
1423	K. C. Pal Chowdhury, 7, Ezra Street, Calcutta	"	1961-62	8,20,321
1424	K. J. H. Hurtley, C/o M/s. Price, Waterhouse Peat & Co., Ltd. Calcutta	"	1965-66	1,62,074
1425	K. K. Jajodia, 10, Clive Row, Calcutta	"	1964-65	1,04,426
1426	Kalyan Kr. Dutta, C/o P. C. Dutta & Co., 37, Netaji Subhas Road., Calcutta	"	1961-62	1,45,604
1427	Kartick Ch. Dutta, 69/4A, Hazra Road, Calcutta	"	1961-62	1,44,835
1428	L. M. Thapar, C/o Karamchand Thapar & Bros. Pr. Ltd., 25, Brabourne Road, Calcutta-I	"	1961-62	3,27,735
1429	L. R. Patel, C/o William Jacks & Co., P. Ltd., 16, Netaji Subhas Road, Calcutta-I	"	1961-62	1,73,165
1430	M. C. P. C. Yuthok, 55/2, Canning Street, Cal.	"	1964-65	1,00,014
1431	M. M. Loyalka, 1, India Ex. Place, Calcutta	"	1962-63	1,34,625

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1432	M. M. Thapar, C/o Karamchand Thapar & Bros. Pr. Ltd., 25, Brabourne Road, Calcutta-1	Indl.	1963-64	1,99,703
1433	M. P. Birla, 18, Gurusday Road, Calcutta	Indl.	1965-66	3,85,918
1434	Manika Burman, 18, Netaji Subhas Road, Calcutta	Indl.	1962-63	6,68,740
			1963-64	3,35,281
1435	Moni Prasad Singh, 59, Canning Street, Calcutta	Indl.	1961-62	1,81,120
1436	Moti Singh Tank, 9A, Hasi Mohasin Road, Calcutta	Indl.	1961-62	1,27,259
1437	N. R. Banerjee, C/o Guest Keen, Williams (Sankey Divn.), 17, Brabourne Road, Calcutta-1	Indl.	1962-63	1,04,755
1438	Nagardas J. Shah, 44/45, Ezra Street, Calcutta	Indl.	1963-64	1,07,440
1439	Nandalal Tantia, 1 & 2 Old Post Office Street Calcutta	Indl.	1965-66	1,23,139
1440	Nandalal Sur, 52/4, Christopher Road, Calcutta	Indl.	1961-62	1,21,166
1441	Nani Gopal Sur, 58/4, Christopher Road, Calcutta	Indl.	1961-62	1,14,246
1442	O. T. Jenkins, C/o Balmer Lawrie & Co. Ltd., 21, Netaji Subhas Road, Calcutta-1	Indl.	1961-62	1,59,952
1443	P. C. Shyam, 1, Pretoria Street, Calcutta	Indl.	1961-62	3,29,845
1444	P. Niyogi, C/o M/s. Love Lock & Lewes, 4, Lyons Range, Calcutta	Indl.	1965-66	2,06,370
1445	Prabhudas J. Shah, 44/45, Ezra Street, Calcutta	Indl.	1965-66	1,13,715
1446	Pran Prosad, C/o Bird & Co. P. Ltd., Chartered Bank Building, Calcutta-1	Indl.	1962-63	1,12,433
			1963-64	1,07,963
1497	Priyambada Devi Birla, 18, Gurusday Road, Calcutta	Indl.	1964-65	2,22,275
			1965-66	2,46,235
1448	Provasankar Joshi, 33, Canning Street, Calcutta	Indl.	1964-65	1,16,380
1449	R. C. Bodden, C/o Union Carbide (I) Ltd., 1 & 3 Brabourne Road, Calcutta-1	Indl.	1962-63	1,43,069
			1963-64	1,67,301
1450	R. K. Dutta, 7, Lyons Range, Calcutta	Indl.	1961-62	2,19,944
1451	R. K. Malhorta, 18, Netaji Subhas Road, Calcutta	Indl.	1964-65	2,27,528
1452	R. N. Sen, C/o M/s. Price, Waterhouse Peat & Co., D-4, Gillander House, Calcutta	Indl.	1965-66	1,32,260
1453	R. N. Adams, C/o Andrew Yule & Co. Ltd., 8, Clive Row, Calcutta-1	Indl.	1964-65	1,15,034
			1965-66	1,06,595
			1965-66	1,16,421
1454	R. P. Benthol, C/o Bird & Co. P. Ltd., Chartered Bank Building, Calcutta-1	Indl.	1965-66	1,06,668
1455	Rabindra N. Sur, 58/4, Christopher Road, Calcutta	Indl.	1961-62	2,19,445
1456	S. G. Bose, 22, Canning Street, Calcutta	Indl.	1961-62	4,81,620
1457	S. K. Ganguly, C/o M/s. Love Lock & Lewes, 4, Lyons Range, Calcutta	Indl.	1965-66	1,15,798
1458	S. N. Malhotra, 18, Netaji Subhas Rd., Calcutta	Indl.	1964-65	1,96,572
1459	S. N. Beri, C/o Sutna Stone & Line Co. Ltd., 6, Middle Road, Calcutta-22	Indl.	1965-66	1,15,211
1460	Sankarlal Pasari, 16, India Ex. Place, Calcutta	Indl.	1961-62	2,31,597
1461	Smt. Sarala Bhartiya, 18, Suren Tagore Road, Calcutta	Indl.	1956-57	20,45,429 include in C.G.
1462	Satya Ch. Law, 63, Radha Bazar Street, Calcutta	Indl.	1962-63	1,58,497
			1963-64	1,52,282
1463	Subhkaran Chowohoria, 12/IB, Lindsay Street, Calcutta	Indl.	1947-48	3,64,107
1464	Sukumar Banerjee, Prop. Howrah Trading Co., 29, Netaji Subhas Road, Calcutta	Indl.	1961-62	2,17,287
1465	T. C. Narottomdas, 55, Canning Street, Calcutta	Indl.	1961-62	1,38,206
1466	Estate of Thakurani Tagatjanani, 25/A, Swallow Lane, Calcutta, Jt. receiver—Amarendra Shaw, Samarendra Shaw.	Indl.	1961-62	1,10,476
1467	Smt. Tribeni Devi, 25-A, Theatre Road, Calcutta	Indl.	1961-62	1,55,163
1468	V. K. Bansal, 20/1, Lall Bazar Street, Calcutta	Indl.	1961-62	1,66,402

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1469	V. K. Manseta, 14/2, Old China Bazar Street, Calcutta	Indl.	1962-63 1963-64 1964-65 1965-66	1,76,738 1,44,994 2,07,105 1,18,272
1470	V. P. Malhotra 18, Netaji Subhas Road, Calcutta	Indl.	1964-65	2,07,105
1471	V. V. Parikh, 11, R. N. Mukherjee Road, Calcutta	Indl.	1965-66	1,18,272
1472	V. Smlezer, C/o Francis Klein & Co. Ltd., 1, India Exchange Place, Calcutta-1	Indl.	1961-62 1964-65 1965-66	1,12,906 1,37,291 1,23,262
1473	W. F. Maclellan, C/o Macneill & Barry Ltd., 2, Fairlie Place, Calcutta-1	Indl.	1962-63 1963-64 1964-65	1,14,760 1,21,000 1,33,384
WEST BENGAL-III				
1475	A.P. Trevor, C/o M/s Sinclair & Co., 7, Welle-sley Place, Cal.	Indl	1965-66	3,60,791
1476	Adhiram Mivillick, 129 Cornwallis St., Cal.	Indl	1961-62	2,11,149
1477	B. Nagchowdhury, 28 Hari Ghosh St., Cal.	Indl.	1961-62	1,92,033
1478	B. J. Ajmera, C/o, Cardboard Box Mfg. Co., 38, Colootola St., Cal.	Indl.	1963-64	1,10,089
1479	B.K. Generlwalla, 119A, Harrison Rd., Cal.	Indl.	1961-62	1,35,740
1480	B. P. Hirandandani, 72/73 Old China Bazar Street, Calcutta.	Indl.	1962-63	1,34,309 1,52,141
1481	Balbir Singh, 78, Amherst St., Cal.	Indl.	1962-63	1,34,309 1,52,141
1482	Bnarashilal Goenka, 208, Jamunalal Bajaj St., Calcutta.	Indl.	1960-61	1,01,894
1483	Benoy Kr. Maniudar, 9, Clive Row, Cal.	Indl.	1961-62	3,61,297
1484	Bhagawati Pd. Surekha, 72, Old, China Bazar St., Cal.	Indl.	Do.	1,27,500
1485	Bijoynarayan Shaw & Ors. L/R Bhagwati Pd. Shah (Decd.) 71, Netaji Subhas Rd., Cal.	Indl.	Do.	1,62,491
1486	Bimal Ch. Shyamakha, C/o Indian Silk House, Tower Block , College St. Market, Cal.	Indl.	1963-64	1,05,583
1487	Biswaranjan Basak 74 Bradon St., Cal.	Indl.	1961-62	1,24,844
1488	C. L. Bahri & Sons , 36, Rajnarin Roy Chowdhury Ghat Road, Howrah	HUF	Do	1,07,313
1489	Dalpatlal Hiralal, 19. Amratalla St., Cal.	Indl.	1965-66	1,04,273
1490	Daluram Arjundas, 13, Rupchand Ray St., Cal.	HUF	1961-62	3,18,356
1491	Deoraj Gaulechha, Karta of the H. U. F. Deoraj Gaulechha & Ors., 11, Watkins Lane, Howrah	HUF	1960-61	1,16,303
1492	Deokinandan Bagaria, Strand Road, Cal.	Indl.	1963-64	1,28,339
1493	Smt. Dhanraj Bagaria, 46, Strand Rd., Cal.	Indl.	Do.	2,10,161
1494	Smt. Dhanwati Devi Vaid, 35, Canning St., Cal.	Indl.	1961-62	1,39,115
1495	Smt. Durga Devi Podder, L/R of late B. K. Podder, 5, Queen Park, Calcutta.	Indl.	"Do.	1,47,083
1496	Dutta, Dibakar, 18, Subbaron Rd., Howrah.	Indl.	1963-64	1,17,527
1497	Dwarka Pd. Goenka, 208, Jammalal Bajaj St., Cal.	Indl.	1960-61	1,12,800
1498	Dwarkaram Shaw, 123/2, Upper Circular Rd., Cal.	Indl.	1961-62	1,05,577
1499	Executor to the Estate of Sir Edwar Benthal 29, Netaji Subhash Rd., Cal.	Indl.	1965-66	4,11,159
1500	Gangaprosad Sowsankarlal, 12/1, Ghosh Lane, Calcutta.	HUF	1961-62	2,24,189
1501	Smt. Gauti Devi Mohar, Howrah.	Indl.	Do.	1,05,105
1502	Smt. Godavari Devi Vaid, 55, Canning St., Cal.	Indl.	Do.	1,24,995
1503	Haripada Sarkar, 125A, Bowbazar St., Cal.	Indl.	Do.	1,38,326
1504	Jagadish Ch. Sinha, 64 Belgachia Rd., Cal.	Indl.	Do.	2,95,809
1505	Jogmohan Prasad Goenka & Ors. 145, Mukta-ram Babu St., Calcutta.	HUF	1962-63	1,27,349
1506	Kashi Pd. Bajaj, 71, Burtolla, Lane, Calcutta,	Indl.	1961-62	1,19,786
1507	Kirordimull (Seth) & Co., 8A, Kashi Ghosh Lane, Calcutta.	Indl.	1964-65	1,09,206
1508	Lalchand Bahri & Sons, 36, Rajnarin Roy — Chowdhury Ghat Road, Howrah..	HUF	1961-62	1,59,756

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1509	Lakshimoyee Sen, Dohson Lane, Howrah.	Indl.	1961-62	1,35,459	
1510	Laxmi Devi Toddi, 193/2, M.G. Road, Cal.	"	1957-58	2,71,205	
1511	Smt. Lila Devi Mohansaria, 34, Vivekananda Rd., Cal.		1961-62	1,54,929	
1512	M.P. Jaiswal, 99, G. T. Road, Howrah.	"	Do.	1,34,186	
1513	Makaudandas Chowdhury, 46, Cotton St., Cal.	"	Do.	1,19,519	
1514	Madanlal Khandelwal, 5, Amratolla St., Cal.	"	Do.	1,19,307	
1515	Mathura Prasad Rajghoria.	HUF	Do.	2,55,548	
1516	Moniharsha Jyoti, P-II, New Howrah Bridge Rd., Cal.	Indl.	Do.	2,75,518	
1517	N. K. Brahmachari 19 Lowden St., Cal.	"	Do.	1,77,984	
1518	Nandalal Kothari, C/o Cardboard Box Mfg. Co., 38, Colootola St., Cal.	"	1963-64	1,58,042	
1519	Nankeyal Chowdhury, 46, Cotton St., Cal.	"	1961-62	1,20,187	
1520	Narendranath Singh, 78, Amberst St., Cal.	"	1962-63	1,52,142	
1521	Nares Ch. Ghosh, 52, Beadon St., Cal.	"	1961-62	1,11,061	
1522	Nathmal Agarwalla (Jalan), Cal.	"	Do.	1,24,217	
1523	P.H. Williamson (Deed.) C/o M/s. Love lock & Lewes, 4, Lyons Ring, Calcutta	"	1965-66	3,24,908	
1524	P. N. Brahmachari, 19, Lowden St., Cal.	"	1961-62	1,83,430	
1525	P. N. Chatterjee, 137, Canning St., Cal.	"	Do.	1,00,690	
1526	P. P. Fogla, 3, Chittaranjan Avenue, Cal.	"	Do.	2,86,731	
1527	P. V. Midyani, 14, Nurmil Lohia Lane, Cal.	"	Do.	2,08,190	
1528	Panchkari Ds, 135, Netaji Subhas Rd., Cal.	"	1964-56	1,00,181	
1529	Panmal Sethia, Cal.	"	1961-62	1,47,918	
1530	Parameswar Prosad Jaiswal, 8, Cornwallis St., Calcutta	"	Do.	2,69,620	
1531	Patnaik & Co., 12, New Sil Lane, Howrah	"	Do.	1,34,797	
1532	Phool Chand Shaw, 192, Vivekananda Rd., Cal.	"	Do.	1,03,040	
1533	Prokashbati Gambhir, 28/1, Dobson Rd., Howrah	"	Do.	1,91,802	
1534	R. A. V. Prendigas, C/o M/s. Sinclair & Co., 7, Wellesley Place, Cal.	"	1965-66	1,89,335	
1535	R. B. Gupta & Ors. L/R of T. N. Ghosh, 67B, Netaji Subhas Rd., Cal.	HUF	1961-62	1,32,778	
1536	R. S. Jaiswal, 99, G. R. Road, Howrah	Indl.	Do.	1,34,186	
1537	Smt. Radha Devi Vaid, 55, Canning St., Cal.	"	Do.	1,44,720	
1538	Rajendra Kr. Dutta, 71A, Netaji Subhas Rd., Calcutta	"	Do.	1,89,292	
1539	Ramdeoji Poddar, 133, G. T. Road (S), Howrah	"	1962-63	1,31,154	
1540	Ramgopal Agarwalla, Alice Ganeriwala, 119A, Harrison Road, Calcutta		1961-62	1,14,028	
1541	Ramprosad Shaw, 6/1, Sankar Lane, Calcutta	"	Do.	9,82,983	
1542	Ramewar Prosad Jaiswal, 8, Cornwallis St., Cal.	"	Do.	2,69,620	
1543	Ring Devi Vaid, 55, Canning St., Cal.	"	Do.	1,45,927	
1544	S. C. Ghosal, 103, Bijalpara Lane, Howrah	"	Do.	1,19,700	
1545	S. M. Ashraf, Prop. of M/s. Hind Rubber Works, 17, Bibi Bagan Lane, Calcutta	"	Do.	3,08,522	
1546	S. N. Khan, 63, Netaji Subhas Rd., Calcutta	"	Do.	1,72,317	
1547	S. N. Sen, 18/1, Sivnarayan Das Lane, Calcutta	"	Do.	1,49,198	
1548	Sadil Mehra, C/o Central Textile Mill, 149, Harrison Rd., Calcutta.		1961-62	1,29,226	
1549	Mrs. Sakina A. Gani, Victor House, Park St., Calcutta	"	Do.	1,08,201	
1550	Satyaranay Prosad, Karta, M/s. Gobardhan Ramtak, 8, Cornwallis St., Calcutta	HUF	Do.	10,88,505	
1551	Satyaranay Prosad Jaiswal, Calcutta.	Indl.	Do.	2,78,619	
1552	Shew Prosad Jaiswal, 8, Cornwallis St., Cal.	"	Do.	2,69,619	
1553	Smt. Shova Devi Vaid, 55, Canning St., Cal.	"	Do.	1,36,128	
1554	Sitaram Agarwalla, Cal.	"	Do.	12,80,200	

1555	Sk. Abdul Hamid (Decd.), Through Adminis- trator, 2A, Kalishome St., Cal.	Indl.	1961-62	1,71,379
1556	Sova Kanta Jha, Prop. Pioneer Watch Co., 318A, Chittaranjan Avenue, Calcutta	"	Do.	1,18,122
1557	Strikisondas Agarwalla, 23, Garhita Road, Calcutta	"	Do.	3,23,376
1558	Subol Ch. Paul, Chandi Charan Paul & Netai Charan Paul Executors to the estate of Harimohan Paul, 92A, Sovabazar, Cal.	"	Do.	1,01,009
1559	Sudhir Champate, 169, Vivekananda Rd., Cal.	"	Do.	1,11,725
1560	Miss. Suman Sahgal C/o M/s. W. Evans & Co. Ltd., 4, Dalhousie Sq., Cal.	"	1965-66	1,29,324
1561	Sundari Shriti Stores, 5, Upper Chitpur Rd., Calcutta	"	1961-62	1,10,505
1562	Surendra N. Sarkar & Ors., Cal.	HUF	Do.	2,09,666
1563	Syed Javer Ali Fatehali, Prop. of Suratee To- bacco Co., 3/5, Rajmohun St., Calcutta	Indl.	Do.	1,58,112
1564	Tilak Raj Kapoor, 4, Cossipore Rd., Cal.	"	Do.	1,92,239
1565	Tolaram Agarwalla, Prop. Tolaram Shyam- sundar, 67/19, Strand Road, Cal.	"	Do.	1,34,667
1566	B. L. Jalan, 8, Dalhousie Square East, Calcutta	"	Do.	4,04,764
1567	B. V. Jacob, 1 & 2, Old Court House Corner, Calcutta	"	Do.	2,00,533
1568	Biswanath Bhuwalka, 178, Mahatma Gandhi Road, Cal.	"	Do.	1,04,745
1569	Champalal Baid, 2, Raja Woodmund St., Cal.	"	Do.	8,28,102
1570	D. N. Jalan, 8, Dalhousie Square East, Calcutta	"	Do.	11,23,786
1571	Smt. Easwarma Mitra, Prop. Orissa Agents, Cuttack	"	1962-63 1963-64	1,02,027 6,98,524
1572	Ghanashyamdas Binani, 38, Strand Rd., Calcutta	"	Do.	6,14,646
1573	Smt. Gini Devi, 34, New Road, Alipur, Calcutta	"	1965-66	1,52,549
1574	Hardutrai Motilal Chamarria, 60/2, Lake Rd., Cal.	"	1963-64	1,75,133
1575	Harilal Guha, 189/4, Prince Anwar Sah Rd., Cal.	"	1961-62	1,56,667
1576	Janab Md. Serajuddin, P-16, Bentick St., Cal.	"	Do.	1,35,143
1577	Jit Pal, C/o M/s. Aminchand Pyarelal, 135, Cann- ing St., Cal.	"	Do.	36,47,802
1578	Jogendar Singh Atwal, Atwal Nagar, Assan- sol.	"	Do.	6,06,709
1579	Joginder Singh Atwal Heir & legal Representa- tive of G. S. Atwal (Decd.) Atwal Nagar, Assansol.	"	Do.	1,20,990
1580	K. L. Jalan, 8, Dalhousie Square, East. Cal- cutta	"	Do.	3,80,390
1581	M. L. Jalan, 8, Dalhousie Square East, Calcutta	"	Do.	9,37,643
1582	Manmull Bhuwalaka, 178, M.G. Road, Cal.	"	Do.	1,30,925
1583	Matadin Khaitan, 9, Ramkumar Rakshit Lane, Cal.	"	Do.	2,30,264
1584	Md. Ekramul Haque, P-16, Bentick St., Cal.	"	Do.	1,43,888
1585	Md. Mazharul Haque, P-16, Bentick St., Cal.	"	Do.	1,43,888
1586	Md. Habibur Rahman, 73A, Ganesh Ch. Avenue, Calcutta.	"	Do.	2,05,631
1587	Md. Khalilur Rahman & Ors., Legal heirs & Representatives of Md. Samsuddin (Decd.) P-16, Bentick St., Calcutta.	"	Do.	1,02,278

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1588	Musraf Hussain Nawab 6, Rowdon St., Cal.	Indl.	1961-62	1,14,437
1589	N.K. Jalan, 8, Dalhousie Square, East Cal.	do.	3,93,155	
1590	Narcsh Kumar Agarwalla, 4, Lyons Range, Cal.	do.	1,12,045	
1591	Nathmall Khaitan, 34, Baranshi Ghosh St., Cal.	do.	1,36,092	
1592	P.B. Bajoria, 3, Netaji Subhas Rd., Cal.	do.	5,04,193	
1593	Pannalal Saroogi, 4, Theatre Rd., Cal.	do.	1,36,910	
1594	R.K. Birla, 15, India Exchange Place	do.	1,21,351	
		1962-63	1,23,192	
		1963-64		
1595	Rajendra Gupta, 195/1, Mahatma Gandhi Rd., Cal.	do.	1,40,013	
1596	Ramkumar Agarwalla, 4, Lyons Range, Cal.	do.	1,87,593	
1597	Ranjit Singh Sethia, 38, Baranasi Ghosh St., Cal.	do.	1,07,256	
1598	Ratanlal Chamaria, 3, Chandmari Rd. Cal.	HUF	do.	1,50,257
1599	S.B. Jalan, 8, Dalhousie Square, East. Calcutta	Indl.	do.	3,72,347
1600	S.C. Laul, C/o Grand Smithy Works, 1, Girish Ghose Road, Howrah.	do.	2,52,449	
1601	S.P. Jain 11, Clive Row, Cal.	do.	8,83,605	
1602	Satyanarayan Agarwalla, 7A, Clive Row, Cal.	do.	2,27,599	
1603	Satya Pal, C/o M/s Aminchand Pyarelal 135, Canning St., Calcutta	do.	34,46,247	
1604	Shvi Kumar Bhuwalka, 178, Mahatma Gandhi Rd., Cal.	Indl.	1961-62	1,30,862
1605	Late Shyamlal Bhuwalka, do.	do.	1,14,166	
1606	Smt. Shanti Devi Jalan & Ors. 8 Dalhousie Square, East Cal.	HUF	do.	3,67,080
1607	Sohanlal Sethia, 38, Baranasi Ghosh St., Cal.	Indl.	do.	7,19,520
1608	Surender Pal, C/o M/s Aminchand Pyarelal 135, Canning St., Cal.	do.	34,20,764	
1609	Surinder Singh Atwal, Atwal Nagar, Assansol	do.	5,63,229	
1610	Swaraj Pal, C/o M/s Aminchand Pyarelal 135, Canning St., Cal.	do.	34,51,770	
1611	T.C. Saboo, 15, India Exchange Place	do.	14,1,391	
1612	V. R. Kalia, legal rep: of Sm. S. Barki, 12, Circus Avenue, Cal.	do.	1,72,491	
		1963-64	1,32,657	
		1964-65		
		1961-62		

II NAMES OF ALL FIRMS, ASSOCIATION OF PERSONS AND COMPANIES ASSESSED ON INCOME OF OVER Rs. 10 LAKHS IN THE FINANCIAL YEAR 1965-66.

Sl. No.	Name & Address of the assessee.	Status	Assessment Year	Income assessed under I.T. Act 1961
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1	2	3	4	5
ANDHRA PRADESH				
1	Andhra Pradesh State Road Transport Corporation, Hyderabad.	Co.	1961-62	38,27,865
2	Andhra Cement Company, Vijayawada.	do.	1963-64	15,57,332
3	Andhra Sugar Limited, Tanuku, W.G. Dist.	do.	1965-66	32,47,279
4	Indian Detonators Ltd., Sanatnagar, Hyderabad.	do.	1965-66	11,95,660
5	K. C. P. Limited, Vuyyur, Krishna District.	do.	1962-63	43,70,840
6	Ramdas Motor Transport Private Limited, Kakinada.	do.	1965-66	10,35,758
7	Vizir Sultan Tobacco Co., Limited, Hyderabad.	do.	1964-65	1,26,61,593
		1965-66		1,42,41,985

BIHAR & ORISSA

8	Indian Copper Corporation Limited, Ghatsila.	Co.	1962-63	1,52,23,645
BOMBAY CITY—I				
9	A. F. Ferguson & Co., Allahabad Bank Building Bombay.	Firm	1965-66	16,54,893
10	Abbott Lab. India Pvt. Ltd., Jchangir Building, M. G. Road, Bombay-I.	Co.	1964-65	20,47,336
11	Alluminium Ltd., c/o Price Water House Peast Co., Calcutta.	"	1965-66	68,41,770
12	American Cyanamid & Co., c/o M/s. A.F. Ferguson & Co., Bombay.	"	1962-63 1964-65 1965-66	18,65,728 29,83,058 20,73,238
13	Ambika Silk Mills P. Ltd., 11-12 Hainse Road, Bombay.	"	1965-66	41,06,931
14	Andhra Valley Power Supply Co. Ltd., Bombay House, Bruce Street, Fort, Bombay.	"	1964-65	67,40,481
15	Anglo French Drug Co. (Eastern) Pvt. Ltd., Tardeo, Bombay.	"	1964-65 1965-66	13,45,201 17,95,558
16	Anil Hardboards Ltd., Laxmi Insurance Building, Sir P. M. Rd., Bombay.	"	1964-65	19,43,753
17	Art Leather Pvt. Ltd., 16 Appolo Street, Fort, Bombay.	"	1964-65	18,14,397
18	Ardeshir B. Cursetji & Sons Pvt. Ltd., 6 Rampart Row, Fort, Bombay.	"	1965-66	25,88,664
19	Assam Match Co. Ltd., Mercantile Chambers, Fort, Bombay.	"	1965-66	15,79,908
20	Avery Ltd., Price Water House Peat & Company, Calcutta.	"	1965-66	10,04,000
21	B. R. Hermann & Mohatta (India) Pvt. Ltd., Mustaffa Building, Sir P.M. Road, Bombay.	"	1961-62	11,38,025
22	Bajaj Electricals Ltd., 45-47 Veer Nariman Road, Bombay.	"	1963-64	29,69,096
23	Bharat Bijlee Ltd., Udyong Nagar Kings circle, SionBombay	"	1965-66	11,62,733
24	Bipin Silk Mills P. Ltd., 12 Dadar Road, Bom- bay-28.	"	1965-66	16,70,021
25	Blue Star Engineering Co., (P) Ltd., Kasturi Building, J. T. Road, Bombay-I.	"	1964-65 1965-66	13,62,271 12,87,932
26	Bombay Dyeing & Mfg. Co. Ltd., Neville House, Ballard Estate, Bombay.	"	1963-64	48,96,202
27	Bombay Suburban Electricity Co., Pvt. Ltd., 5 Graham Road, Bombay.	"	1965-66	30,87,425
28	Boots Pure Drug Co., (India) Pvt. Ltd., Asian Building, 17 Nicol Road, Ballard Estate, Bom- bay.	"	1964-65	24,34,579
29	Brady & Morris Engg. Co. Ltd., Brady House, Fort, Bombay-I.	"	1965-66	10,03,980
30	British Oxygen Co. Ltd., c/o Price Water House Calcutta.	"	1965-66	37,81,450
31	Burmah Shell Refineries (I) Ltd., Post Box No. 1725, Bombay-I.	"	1960-61	5,98,19,938
32	Chesbrough Pond's (Inc.), 13, Gunbo Street, Fort, Bombay-I.	"	1965-66	20,60,277
33	Coorla Spg. & Wvg. Co. Ltd., Udyog Bhavan, Witter Road, Ballard Estate, Bombay.	"	1964-65	11,70,269
34	Cotton Agents Pvt. Ltd., Industrial Assurance Bldg., Fort, Bombay.	"	1965-66	18,45,522

1	2	3	4	5
35	Colour Chem Ltd., 221 Dr. D. N. Road, Fort, Bombay-I.	Co.	1962-63 1963-64 1964-65	94,36,909 14,40,018 60,03,554
36	Daimler Benz A. G. Bombay House, Bruce Street, Fort Bombay.	"	1963-64 1964-65	31,66,241 33,43,010
37	Door Oliver (I) Ltd., 16 Queens Road, Bombay-I.	"	1963-64	17,99,940
38	English Card Clothing Co. Ltd. c/o A.F. Ferguson & Co., A.Cs. Fort, Bombay.	"	1962-63 1964-65	11,89,450 10,66,550
39	Esso Standard Refineries Co. of India Ltd., 17, Jamshedji Tata Road, Bombay-I.	"	1960-61	2,46,00,375
40	Gagalbhai Jute Mills Ltd., Mafat Lal House, Fort, Bombay.	"	1965-66	12,50,772
41	Gill & Company Pvt. Ltd., Indu House, Ballard Estate, Bombay.	"	1965-66	10,31,091
42	Glaxo Groups Ltd., Dr. Annie Besent Road, Worli, Bombay.	"	1965-66	75,00,000
43	Glaxo Lab. Ltd., U. K. Dr. Annie Besent Road, Worli, Bombay.	"	1963-64 1964-65 1965-66	24,75,099 27,76,426 30,03,993
44	Glaxo Lab. (I) Pvt. Ltd., —Do.—	"	1962-63	2,46,67,133
45	Godrej Soaps Pvt. Ltd., Eastern Express Highway Vikhroli, Bombay 79 N.B.	"	1964-65	18,31,603
46	Godrej & Boyce Mfg. Co., Lal bagh Pare, Bombay-12	"	1962-63	88,30,635
47	Goodlas Wall and Lead Industries Ltd., c/o Price Water House, Peat & Co., B-4 Gillander House Calcutta.	"	1961-62	17,26,373
48	Greaves Fozeco Ltd., 1 Forbes St., Fort Bombay	"	1964-65	10,27,662
49	Hindustan Spg. & Wvg. Co. Ltd., 16 Appollo Street, Fort, Bombay.	"	1964-65	22,40,334
50	Hindustan Construction Co. Ltd., Construction House, Ballard Estate, Bombay.	"	1962-63	67,31,844
51	Hickson & Dadaji Ltd., Shri Pant Bhavan, French Bridge, Bombay-7.	"	1965-66	12,35,801
52	Hoechst Pharmaceutical Pvt. Ltd., Dougal House Backbay Reclamation Bombay-I.	"	1963-64 1964-65 1965-66	36,03,510 38,41,217 48,45,897
53	I.G.E.C. (India) Pvt. Ltd., Graham Road, Bombay.	"	1965-66	19,57,868
54	I. G. Farben Industries, A. G. c/o S. B. Billimoria & Co., 113 M.G. Road, Bombay-I.	"	1965-66	13,99,500
55	Inarco Ltd., Advent Bldg., 12-A, Foreshore Road Fort, Bombay-I.	"	1965-66	16,58,687
56	Indo-Nippon Chemical Co. Ltd., Alice Bldg., Dr. D. N. Road, Fort, Bombay.	"	1964-65	19,80,577
57	Industrial & Agricultural Eng. Co. Pvt. Ltd., 43 Forbes Street, Bombay.	"	1964-65 1965-66	12,61,870 13,38,333
58	Indian Standard Metal Co. Ltd., Chinchpokli St., Fort, Bombay.	"	1964-65	15,01,036
59	The Indian Smelting & Refining Co. Ltd., Industrial Assurance Building, Fort, Bombay.	"	1965-66	64,55,449
60	Invocento S.G. Milano Italy c/o Automobile Products India Ltd., Bhandup, Bombay.	"	1965-66	11,04,671
61	J. B. Advani, Oerlikon Electrodes (P) Ltd., Radio House, 4th Floor Rampart Row, Fort, Bombay-I.	"	1963-64	20,45,863

			3	4	5
62	Khatau Makanji Spg. & Wvg. Co. Ltd., Laxmi Building, Ballard Estate, Bombay.	Co.	1963-64 1964-65 1965-66	53,53,439 63,46,661 55,24,413	
63	Kohinoor Mills Co. Ltd. Killick House, Home Street, Bombay	,	1962-63 1963-64 1964-65 1965-66	43,29,152 23,10,479 42,84,632 53,25,404	
64	Laxmi Vishnu Cotton Mills Ltd., 9 Wallace Street, Bombay	"	1962-63	13,35,071	
65	M.L. Dahanukar & Co., Industrial Assurance Building, Fort, Bombay	"	1965-66	10,61,472	
66	Madhav Mills Ltd., 127 Mahatma Gandhi Road, Bombay-1	"	1962-63 1964-65	16,86,843 26,13,196	
67	Mazagon Dock Ltd. Dockyard Road, Bombay-10	"	1965-66	62,53,916	
68	May & Baker (Deganshan) Co. Ltd., C/o M/s. A.F. Ferguson & Co. CAs. Fort, Bombay-1	"	1962-63 1963-64	56,81,686 26,24,186	
69	Maharashtra Sugar Mills, Industrial Assurance Building, Fort, Bombay	"	1965-66	18,44,379	
70	Modern Mills Ltd., 70, Forbes St., Bombay	"	1962-63 1963-64	22,46,761	
71	Mogul Line Ltd., 16 Bank St., Bombay	"	1963-64	14,71,191	
72	Mulchandani Electric Radio Industries Ltd., Sukh Nagar, Bombay	"	1963-64	42,23,542	
73	Merck Sharp & Dhome of India Ltd., Dougall House, Backbay Reclamation, Bombay	"	1964-65	56,23,997	
74	N. Sirur & Co. (P) Ltd., 70 Forbes, Street Fort, Bombay	"	1965-66	13,07,305	
75	National Ecko Radio & Engg., Co. Ltd., Ewart House Bruce St., Fort, Bombay	"	1963-64 1964-65	23,53,136 22,67,899	
76	National Electricals Industries Ltd. Industrial Estate, Lalbaug, Bombay-12	"	1964-65 1965-66	10,71,829 15,41,804	
77	Nowrosjee Wadia & Sons (P) Ltd. Neville House, Ballard Estate, Bombay	"	1965-66	13,19,961	
78	Olin Matheson Chem (P) Ltd. c/o A.F. Ferguson & Co., C.A. Allahabad Bank Building, Bombay-1	"	1964-65	60,01,551	
79	Protos Eng. Co. Ltd., Thakur Co. Niwas, Jamshedji Tata Rd., Fort, Bombay-1	"	1961-62	11,84,323	
80	Premier Construction Co. Ltd., Ballard Estate, Bombay	"	1964-65 1965-66	34,11,522 60,08,103	
81	Premier Automobiles Ltd., Const. House, Ballard Estate, Bombay	"	1962-63	1,57,83,593	
82	Ravalgaon Sugar Farm Ltd., Construction House, Ballard Estate, Bombay	"	1963-64	13,27,375	
83	Richardson & Cruddas Ltd. Byculla Iron Works, Byculla, Bombay-8	"	1962-63 1963-64	20,69,691 22,54,537	
84	Shreenivas Cotton Mills Ltd., Shree Niwas House, Wauby Road, Ballard Estate, Bombay	"	1962-63	62,76,423	
85	Simplex Mills Co. Ltd., 30 Clerk Road, Jacob Circle, Bombay-11	"	1964-65	23,11,108	
86	Sasoon J. David, Ewart House, Bruce Street, Fort, Bombay	"	1963-64 1964-65	17,25,676 13,87,929	
87	Sasoon Spg. & Wvg. Co. Ltd., Mafatlal House, Fort, Bombay	"	1965-66	10,78,524	

1	2	3	4	5
88	Smith Kiline & French (India) 25-31 Rope Walk Street, Bombay-I	Co.	1964-65	22,52,002
89	Standard Mills Ltd., Mafatlal House, Fort, Bombay	"	1965-66	79,69,008
90	Stewarts & Lloyds Ltd., c/o Price Water House Peat & Co. B-4, Gillander House, N.S. Road, Calcutta	"	1963-64 1965-66	50,73,000 34,73,669
91	Surat Cotton Spg. & Wvg. Mills Ltd., Mafatlal House, Fort, Bombay	"	1965-66	18,68,535
92	Swadeshi Mills Co. Ltd., Bombay House, Bruce St., Fort, Bombay	"	1962-63	53,31,893
93	Tata Hydro Elec. Agencies Ltd., Bombay House, Bruce Street, Fort, Bombay	"	1965-66	33,89,636
94	Tata Mills Ltd. Do.	"	1963-64	17,57,932
95	Tata Hydro Power Supply Co. Ltd., address as above	"	1964-65	92,00,019
96	Tata Sons Pvt. Ltd. Do.	"	1962-63	67,92,073
97	Tata Power Co. Ltd., Do.	"	1964-65	1,73,43,627
98	United Salt Works & Industries Ltd., 121-125 Meadows St., Bombay	"	1963-64	11,97,116
99	Union Carbide Corp., c/o Ford Rhodes Parkes & Co., Bank of Baroda Bldg. Appolo Street, Bombay	"	1965-66	28,98,000
100	Vac-U-Mation Ltd., Forbes Bdg., Home Street, Bombay	"	1965-66	13,45,081
101	W.H. Brady & Co. Ltd., Brady House 12/14 Veer Nariman Road, Bombay	"	1963-64	24,99,588
102	Walchandnagar Industries Pvt. Ltd., Construction House, Ballard Estate, Bombay	"	1963-64 1965-66	30,00,295 36,87,137
103	Walchand & Co. Pvt. Ltd., Do.	"	1964-65	11,57,335
104	Wallace Bros. Co. Ltd., 9 Wallace St. Bombay	"	1962-63	49,76,422
105	Wallace Flour Mills Co. Ltd., address as above	"	1963-64	36,66,103
106	Warner Hindustan Ltd., Savy Chambers, Wallace St. Bombay	"	1965-66	10,68,053

BOMBAY CITY-II

107	Asian Oil and Paints Co. (P) Ltd., Oil Chambers, Dalal Co. Street, Bombay	R.F.	1962-63 1961-62	19,76,640 11,72,712
108	Automatic Electric Devices, Wadala Bombay	Co.	1965-66	10,79,033
109	Bakelite India Pvt. Ltd., India House, Opp. G.P.O. Bombay	"	1965-66	13,91,573
110	Beck & Co. (India) Ltd., Gateway Buildings, Appollo Bunder, Bombay-I	"	1964-65	35,89,057
111	British Drug Houses (I) Pvt. Ltd., 8 Graham Road, Ballard Estate, Bombay-I	"	1962-63 1963-64	12,67,038 30,90,507
112	Cement Agencies Ltd., 121, Queens Road, Fort, Bombay-I	R.F.	1962-63 1965-66	11,23,566
113	Chirniri Colliery Co. 18/22 Sk. Memon St., Bombay	Co.	1965-66	15,22,499
114	Colgate Palmolive India Pvt. Ltd., Steel Crete House, Dinshawach Road, Bombay-I	"	1965-66	31,96,636
115	Colgate Palmolive Co. U.S.A. c/o Colgate Palmolive India Ltd., Steel Crete House, Dinshawach Road, Bombay-I	"	1965-66	41,30,518
116	Crompton Parkinson Ltd., c/o Sharp & Tannan, C.A. s. Appolle St., Bank of India Bldg., Fort, Bombay	"	1965-66	

1	2	3	4	5
117	Emedia Export Co. m.b.h. Commercial House, Dr. Annie Basant Road, Worli, Bombay-18	Co.	1965-66	11,00,508
118	Gammon India Ltd., Gammon House, Prabhadevi Gadell Rd., Bombay-28	"	1961-62	37,59,783
119	Goeffery Manners & Co. Magnet House, Ballard Estate, Dougal Road, Bombay-1	"	1965-66	66,22,085
120	Creaves Cotton & Co. Ltd., 1, Forbes Street, Fort, Bombay-1	"	1960-61	48,41,278
121	Creaves Cotton & Crompton Parkinson Ltd., 1, Forbes Street, Fort, Bombay	"	1960-61 1961-62	23,93,782 15,63,970
122	Hardcastle & Waud Mfg. Co. Pvt. Ltd., Alice Bldg., Dr. D. N. Road, Fort, Bombay	"	1965-66	12,05,307
123	Hoechst Dyes & Chemicals Ltd., Veer Nariman Road, Bombay	"	1963-64	13,42,036
124	International Computers & Tabulators Ltd., U.K. Magnet House, Dougal Rd., Ballard Estate, Bombay-1	"	1961-62 1962-63 1963-64	18,52,477 17,68,023 19,22,743
125	International Computers & Tabulators (I) Pvt. Ltd., Magnet House, Dougall Road, Bombay-1	"	1960-61 1961-62 1965-66	18,57,583 20,98,792 33,40,309
126	Indian Vegetables Products Ltd., Forbes Building, Home Street, Bombay-1	"	1965-66	22,21,239
127	Indian Schering Ltd., Mercantile Chambers, Graham Road, Ballard Estate, Bombay-1	"	1965-66	14,04,165
128	India Tube Mills & Metal India Pvt. Ltd., 126 Narayan Dhrus Street, Bombay	"	1965-66	11,90,833
129	Kasturchand Sarupchand, Dalal St., Fort, Bombay	R.F.	1961-62	15,79,923
130	Mahindra & Mahindra Ltd., Gateway Building, Appolo Bunder, Bombay	Co.	1955-56 1956-57 1957-58 1962-63	11,71,096 22,15,926 32,85,982 83,37,039
131	Polson Ltd., 65-B, Dockyard Road, Bombay-10	"	1965-66	15,05,820
132	S.H. Kelkar, & Co. P. Ltd. 36 Mangaldas Road, Bombay-2	"	1965-66	11,77,367
133	Sandoz India Ltd. 3 Wittet Road Ballard Estate, Bombay-1	"	1962-63	14,77,037
134	Shapoorji Pallonji & Co. P. Ltd., 70 Medows Street, Bombay	"	1962-63 1963-64	22,66,101 24,49,045
135	Swastik Oil Mills Ltd., Saltpan Road, Wadala, Bombay-31	"	1964-65 1965-66	16,22,035 18,66,219

BOMBAY CITY-III

136	Abdul Sakoob Umar Sahigara & Co 78, Khand Bazaar, Bombay	R.F.	1962-63	10,74,230
137	Cable Corp. of India Ltd., 6, Ballard Estate, Bombay	Co.	1963-64	1,02,59,262
138	Cadbury Fry (Export) Ltd., Bhulabhl Desai Road, Bombay-26	"	1965-66	16,66,903
139	D. Macropolo & Co. Ltd., Kalamni Bldg., Dr. D.N. Road, Bombay	"	1964-65	22,99,808
140	F. E. Dinsha Ltd., Esplanade House, 2nd Floor, Waudby Road, Bombay-1.	"	1963-64 1964-65	10,04,563 11,28,474

1	2	3	4	5
141	Gabriel India Ltd., Agra Road, Mulund, Bombay-80	Co.	1964-65	20,38,679
142	Golden Tobacco Co Pvt. Ltd., Tobacco House, Ghodbunder Road, Vile Parle, Bombay-56	Co.	1964-65	1,29,57,431
143	Hico Products Pvt. Ltd., Co. Mogal Lane, Mahim, Bombay	Co.	1963-64	11,33,109
144	Indian Guarantee & General Ins. Co. Ltd., Grashan Assce. House, 2nd Floor, Sir P. M. Road, Bombay-1	Co.	1963-66	30,19,014
145	Jaybharat Ins. Co. Ltd., French Bank Bldg., Homji St., Bombay-1	Co.	1960-61	15,22,309
146	The Life Insurance Corp. of India, Jeevan Kendra, Jamshedji Tata Road, Bombay-1	Co.	1960-61 1964-65	6,09,10,795 10,34,37,377
147	Maharashtra State Road Transport Corpn., Maharashtra Vaharuk Bhavan, Bellossis Road, Bombay-8	Co.	1962-63 1963-64 1964-65	2,91,19,625 3,15,80,788 3,28,54,715
148	The New India Asso. Co Ltd., New India Assce. Bldg., M.G. Road, Bombay-1.	Co.	1960-61	1,13,94,003

BOMBAY (CENTRAL)

149	French Dyes & Chemicals (India) Pvt. Ltd., 3, Queen's Road, Bombay	Comp.	1961-62	17,28,946
150	I. A. Makani & Co., Dr. D. N. Road, Bombay As Agents of M/s. Osman Haji Lawrence Merque, East Africa	A.O.P.	1964-65	16,45,200
151	Khatau Vallabhdas & Co., Indian Globe Chambers, Fort Street, Bombay-1	R.F.	1961-62	10,10,595

DELHI

152	Beherial Asian Corp (P) Ltd., New Delhi	Ltd. Co.	1965-66	13,27,958
153	Coca Cola Export Corpn. of India (P), Najaf Garh Road, Delhi	„	1965-66	39,20,067
154	Essex Farms (P) Ltd., New Delhi	„	1965-66	15,07,531
155	Rayen Talbros (P) Ltd., Najafgarh Road, Delhi	„	1964-65	20,21,266
156	State Trading Corpn. of India, Zafar Marg, New Delhi	„	1963-64	4,49,41,806

DELHI (CENTRAL)

157	Dalmia Cement Ltd., 4, Scindia House, New Delhi	Company	1963-64	1,11,776 (India)
158	Dalmia Cement (Bharat) Ltd., 4, Scindia House, New Delhi	Ltd. Co.	1962-63	25,89,021 (Pakistan)
159	Dhampur Sugar Mills Ltd., Dhampur	Ltd. Co.	1962-63	64,75,604 14,28,647
160	Dharam Singh Ram Singh (Motors) P. Ltd., 3/5, Asaf Ali Road, New Delhi	„	1961-62	58,82,483
161	B. Dharam Singh Ram Singh, 3/5, Asaf Ali Road, New Delhi	R.F.	1961-62	22,86,735
162	Golcha Properties (P) Ltd., Golcha Gardens, Purana Ghat, Jaipur	Company	1961-62	14,97,117
163	W. L. Kohli & Co., 6-A, Connaught Place, New Delhi	U.R.F.	1961-62	18,33,050

1	2	3	4	5
GUJARAT-I				
164	Ajit Mills Co Ltd., Rakhsil Road, Ahmedabad	Ltd. Co.	1962-63	14,05,413
165	Halar Salt and Chemical Works, Grain Market, Jamnagar	R.F.	1962-63	13,41,600
166	Indiar Electro Chemicals Ltd., Odhav Road, Odhav, P.B. No. 117, Ahmedabad	Ltd. Co.	1965-66	14,21,262
GUJARAT-II				
167	Ahmedabad New Cottn Mills Ltd., Kokhara Mahmedabad, Ahmedabad	Co.	1962-63	21,61,728
			1963-64	11,72,304
168	Alembic Glass Industries Ltd., Baroda-3	Ltd. Co.	1963-64	42,12,938
			1964-65	32,47,805
169	Ambica Mills Ltd., Kankaria, Ahmedabad	Co.	1964-65	1,07,45,396
170	Aruna Mills Co. Ltd., Naroda Road, Ahmedabad	"	1962-63	38,33,218
			1963-64	26,77,920
			1964-65	26,01,198
			1965-66	18,26,987
171	Arvind Mills Co Ltd., Naroda Road, Ahmedabad	"	1959-60	71,46,875
			1965-66	52,24,540
172	Arvind Board & Paper Prod. Ltd., Billimora	P. Ltd. Co.	1961-62	10,28,434
173	Anil Starch Products Ltd., Naroda Road, Ahmedabad	Co.	1960-61	21,59,504
			1961-62	32,41,314
			1962-63	29,54,866
			1963-64	28,49,430
			1964-65	26,49,365
174	Ashok Mills Co Ltd., Naroda Road, Ahmedabad	"	1962-63	25,12,886
			1964-65	11,13,777
			1965-66	19,34,474
175	Arul Products Ltd., Naroda Road, Ahmedabad	"	1960-61	79,32,993
			1961-62	1,19,13,843
			1962-63	1,01,84,764
176	Commercial Ahmedabad Mills Co. Ltd., Ahmedabad	"	1962-63	24,24,122
			1963-64	20,14,144
177	Distributors Ltd., Jetalpur Road, Baroda-3	"	1965-66	10,36,030
178	New Commercial Mills Co Ltd., Ahmedabad	"	1962-63	24,34,551
179	New India Industries Ltd., Jetalpur Road, Baroda	"	1965-66	37,08,097
180	Nutan Mills Co. Ltd., Anil Road, Ahmedabad	"	1961-62	12,68,882
			1962-63	23,04,044
			1963-64	13,17,328
			1964-65	10,20,626
			1965-66	13,05,047
181	Raipur Mfg. Co Ltd., Outside Saraspur Gate, Ahmedabad	"	1959-60	15,93,043
			1960-61	20,36,826
			1961-62	28,68,593
			1962-63	32,17,716
			1963-64	26,03,094
			1964-65	18,60,778

182	Saraspur Mills Co. Ltd., Saraspur Ahmedabad	Co.	1963-63 1963-64 1964-65	30,03,609 12,61,671 13,03,685
183	Vijay Mills Co. Ltd., Naroda Road, Ahmedabad	„	1960-61 1961-62	11,64,042 17,84,788

KERALA

184	Aluminium Industries Ltd., Kundara	„	1965-66	67,20,072
185	Harrisons & Crossfield Ltd., Quilon	„	1962-63	20,86,203
186	Travancore Chemicals Ltd., Udyogamandal, Alwaye	„	1965-66	19,96,617

MADHYA PRADESH

187	Bhagwandas Shobhalal, Sagar	R.F.	1962-63 1963-64 1964-65 1965-66	13,57,993 10,96,797 11,60,642 13,93,547
188	Gwalior Rayon Silk Mfg. (Wvg.) Ltd., Gwalior	Co.	1961-62	3,17,52,896
189	National News Print and Paper Mills Ltd., Napa Nagar	Co.	1964-65	42,42,132

MADRAS-I

190	A. Boake Roberts & Co. (India) (P) Ltd., St. Thomas Mount, Madras-21	„	1965-66	13,68,115
191	A. & F. Harvey Ltd., West Veli Street, Madurai.	„	1965-66	19,30,948
192	Amrutanjan Ltd., Madras-I	„	1964-65	17,17,754
193	Arrupukkottai Sri Jayavilas (P) Ltd., Arrupukkottai	„	1965-66	11,07,430
194	Binny & Co. (London) Ltd., Armenian Street, Madras-I	„	1965-66	15,70,995
195	Binny & Co. (Madras) Ltd., Armenian Street, Madras-I	„	1960-61 1961-62 1962-63	27,21,943 29,33,428 54,98,717
196	Deccan Sugar & Abkhari Company Ltd., Dare House, Madras	„	1961-62	30,92,979
197	E.I.D. Parry Ltd., Dare House, Madras-I	„	1961-62	96,16,261
198	Express Newspapers Ltd., Mount Road, Madras-2.	„	1961-62	11,42,489
199	Fenner Cockil Ltd., K o chadai, Madurai	„	1965-66	24,78,019
200	Gorden Woodroffe Leather Manufacturing Co. Ltd., North Beach Road, Madras-I	„	1965-66	11,17,224
201	Madurai Mills Co. Ltd., West Veli Street, Madurai	„	1964-65	1,12,13,193
202	Mysore Fertilisers Co., 31-B, North Beach Road, Madras	Firm	1961-62 1962-63 1963-64	11,51,337 11,14,511 10,72,104
203	Pandyan Insurance Co. Ltd., West Veli Street, Madurai	Co.	1965-66	14,55,798
204	Parry & Co. Ltd., Dare House, Madras-I	„	1961-62	19,55,597
205	Parry Confectionary Ltd., Dare House, Madras-I	„	1961-62	10,64,980
206	Perkins (Peterborough) Ltd., U.K. C/o M/s Frazer & Roass, Mds.-I	„	1965-66	15,24,965
207	Rukmani Mills Lt ., Meenakshi Nilayam, Thiruparkundram Road, Madurai	„	1964-65	14,62,694
208	Southern Roadways (P) Ltd., Kochadai, Madurai	„	1965-66	45,23,783
209	Sree Meenakshi Mills Ltd., Thiruparkundram Road, Madurai	„	1964-65	22,35,332

210	Sundaram Industries (Pvt.) Ltd., T.V.S. Buildings, Madurai	Co.	1965-66	42,97,436
211	T. V. Sundaram Iyengar & Sons Private Ltd., Madurai	"	1965-66	47,88,724

MADRAS-II

212	Ashok Leyland Ltd., Ennore, Madras	"	1964-65	25,56,212
213	Dhanalakshmi Mills Ltd., Tirupur	"	1963-64	20,12,496
214	Gobald Motor Service Co. (P) Ltd., Tirupur	"	1962-63	12,53,915
215	Lakhami Mills Co. Ltd., Pappanaicken-Palayam, Coimbatore	"	1962-63 1963-64	52,39,279 49,89,273
216	Madras Auto Service (P) Ltd., 36, Mount Road, Madras	"	1965-66	23,66,192
217	Madras Motor & General Insurance Co. Ltd., 52, Peters Road, Madras	"	1965-66	27,77,108
218	Pierce Lesslie & Co., Cochin	"	1962-63	12,83,682
219	Premier Mills (CBE) Ltd., Pulankinar, Udumalpet	"	1964-65	24,52,039
220	Radhakrishna Mills Ltd., Peelamedu, Coimbatore	"	1964-65	26,50,860
221	Sundaram Finance Ltd., 52, Peters Road, Madras	"	1965-66	35,46,982
222	Sundaram Motors (P) Ltd., 37, Mount Road, Madras	"	1965-66	28,28,984
223	Spencer & Co. Ltd., Mount Road, Madras	"	1964-65	20,36,375
224	V.D. Swamy & Co. (P) Ltd., 175/1, Mount Road, Madras	"	1961-62	12,28,030

MADRAS CENTRAL

225	Canara Workshops Ltd., Mangalore	"	1963-64	21,70,434
226	Davangere Cotton Mills Ltd., P.B. No. 5, Davangere	"	1962-63	23,98,994

MYSURU

227	Bangalore Woollen, Cotton & Silk Co. Ltd., Bangalore	"	1965-66	1,09,55,653
228	Consolidated Coffee Estates Polibetta, Coorg	"	1965-66	10,27,526
229	D. Cawasji & Co., Bangalore	R. F.	1964-65	15,37,700
230	Hindustan Machine Tools Ltd., Bangalore	Co.	1963-64	1,45,48,688
231	Indian Telephone Industries, Ltd., Bangalore	"	1965-66	1,73,80,578
232	Kirloskar Elec. Co. Ltd., Bangalore	"	1965-66	80,12,086
233	Kirloskar Associates, C/o The Mysore Kirloskar Ltd., Harihar	R. F.	1965-66	18,29,284
234	Mangalore Ganesh Beedi Works, Mysore	"	1965-66	20,26,261
235	Motor Industries Ltd., Bangalore	Co.	1965-66	2,39,50,726
236	Mysore Elec. Industries, Bangalore	"	1965-66	43,94,439
237	Robert Bosch Gmbh, Bangalore	"	1965-66	31,44,168
238	Tunghabadrna Steel Products Ltd., Hospet	"	1965-66	12,17,531
239	United Breveries Ltd., Bangalore	"	1965-66	43,35,760

POONA

240	Asbestos Cement Ltd., Mulund, Bombay-80	Ltd. Co.	1964-65	1,56,46,112
241	Birhan Maharashtra Sugar Syndicate Ltd., 980, Sadashiv Peth, Poona	"	1961-62	19,85,683
242	Kirloskar Bros. Ltd., Sangli	"	1960-61	22,90,937
243	Kirloskar Oil Engines, Poona-3	"	1963-64	89,09,847
244	Kirloskar Pneumatic Co. Ltd., Poona	"	1962-63	22,18,188
245	Ugar Sugar Works Ltd., Sangli	"	1963-64	24,84,377

1	2	3	4	5
PUNJAB				
246	Dyer Meak in Breweries (P) Ltd., Solan. Do.	Company. Do.	1961-62 1962-63	1,00,84,816 93,35,807
247	Fertilizer Corp. of India, Agents to Saint Gobains, Nangal.	Do.	1961-62	58,33,165
248	Patram Dass Raja Ram, Beri.	R. F.	1965-66	13,64,342
249	Pepsu Road Trpt. Corporation, Patiala.	Company.	1962-63	17,51,058
250	Pure Drinks (P) Ltd., Patiala.	Do.	1963-64	16,08,568
251	Pure Drinks (Cal) (P) Ltd., Patiala.	Do.	1963-64	12,90,918
252	Straw Board Mfg. Co. Ltd., Hoshiarpur.	Public Ltd. Company.	1962-63	13,36,222
RAJASTHAN				
253	Associated Stone Industries, (Kotah) Limited, Ramanj mandi.	Co.	1963-64 1964-65	17,27,924 17,27,589
<i>U.P. I.</i>				
254	Geep Flash Light Industries Ltd., 28-South Road, Allahabad.	Co.	1965-66	19,09,874
255	J. K. Manufacturing Ltd., 1-Kamla Tower, Kanpur.	Do.	1962-63	17,60,657
256	New Victoria Mills Ltd., Kanpur. Do.	Do. Do.	1961-62 1962-63	19,26,008 25,2,382
<i>U.P. II.</i>				
257	R. S. Madho Ram & Sons, 11-Rajpur Road, Dehradun.	R.F.	1962-63	11,33,224
WESTBENGAL—I				
258	A. G. Leader, 20, Theatre Rd., Calcutta.	Company.	1965-66	30,00,000
259	Alfred Herbert (I) Pvt. Ltd., 13/3, Strand Road, Calcutta.	”	1964-65 1965-66	1,21,01,414 14,28,960
260	American Export Lines Inc., C/o M/s. Lionel Edwards Pvt. Ltd., 24 Old Court House St., Calcutta.	”	1965-66	17,91,826
261	Atlas Assurance Co. Ltd., 6, Lyons Range, Cal- cutta.	”	1965-66	11,57,927
262	Associated Power Co. Ltd., 8, Clive Row, Calcutta	”	1962-63	11,91,956
263	Birla Jute Mfg. Co. Ltd., 15, India Exchange Place, Calcutta.	”	1962-63	86,98,942
264	Braithwrite & Co. (I) Ltd., 5, Hide Road, Calcutta.	”	1963-64	1,60,18,730
265	Budge Budge Jute Mills Co. Ltd., 8, Clive Row, Calcutta.	Public Ltd. Co.	1962-63 1963-64 1964-65	78,38,666 29,66,617 44,91,100
266	Calcutta Tramways Co. Ltd., P-4 Mission Row Extn, Calcutta.	Co.	1965-66	11,31,667
267	Caledonian Jute Mills Co. Ltd., 9, Brabourne Rd., Calcutta.	Public Ltd. Company.	1963-64 1964-65	19,56,304 22,01,534
268	Coles Cranes of India Ltd., 1, Taratolla Road, Calcutta.	Company.	1964-65	15,30,376
269	Commercial Combine Ltd., 5, Synagogue St., Calcutta	”	1964-65	25,00,000
270	Delta Jute Mills Co. Ltd., 8, Clive Row, Calcutta.	Public Ltd., Company.	1963-64 1964-65	33,54,231
271	Ganges Mfg. Co. Ltd., 11, Rabindra Sarani, Cal.	”	1962-63	34,41,674
272	Ganges Rope Co. Ltd., 2, Fairlie Place, Calcutta.	”	1965-66	23,30,913
273	Gosetner Duplicator (P) Ltd., 21, Old Court House, St., Calcutta.	”	1963-64 1964-65	31,06,612 32,21,073
274	Hastings Mills Ltd., 14, Netaji Subhas Rd., Cal.	”	1963-64 1964-65	49,33,046 27,33,302

1	2	3	4	5
WEST BENGAL—I—Contd.				
275	Hindustan Motors Ltd., 15, India Exchange Place, Calcutta.	Coy.	1962-63	3,00,65,188
276	Howrah Iron & Steel Works Pvt. Ltd., 90, Benaras Road, Howrah.	"	1964-65	11,33,415
277	Imperial Tobacco Co. Ltd., 37, Chowringhee Road, Cal.	"	1963-64	5,07,50,071
278	India Foils Ltd., 11, Sooterkin St., Cal.	"	Do.	52,37,941
279	Indian Cable Co. Ltd., 9 Hare St., Cal.	"	1964-65	1,92,97,527
280	Indian Standard Wagon Co. Ltd., 12, Mission Row, Calcutta	"	Do.	1,88,57,776
281	Japan Lines Ltd. (Formerly Nittoo Shosen Co. Ltd.) C/o International Clearing & Shipping Agency, P-31/32, India Exchange Place, Calcutta	"	1965-66	42,56,539
282	Kawasaki Kisen Kaisha Ltd., C/o F. W. Heilgers Ltd., Chartered Bank Buildings, Calcutta	"	1964-65	12,46,119
283	Khardah Co. Ltd., 7, Wellesly Place, Calcutta	Public Ltd. Co.	1963-64	56,02,407
284	London & Lancashire Insurance Co. Ltd., 5 & 7 Netaji Subhas Road, Calcutta	Coy.	1964-65	22,64,023
			1965-66	21,98,254
285	Mannadhan Comp. (India) Ltd., 5, Synagogue St., Calcutta	"	1963-64	32,00,000
286	Middleton Investment Co. Ltd., 37, Chowringhee Road, Calcutta	"	1965-66	2,00,00,000
287	Naihati Jute Mills Ltd., 33, Netaji Subhas Road, Calcutta	Public Ltd. Co.	1963-64	17,42,319
288	Nippo Yusen Kaisha, C/o M/s Jarmer Finlay & Co. Ltd., 2, Netaji Subhas Road, Calcutta	Cey.	1963-66	15,72,008
289	Patna Electric Supply Co. Ltd., 14, Old Court House St., Cal.	"	Do.	19,12,744
290	Raleigh Investment Co. Ltd., 37, Chowringhee Road, Calcutta	"	1964-65	16,70,644
291	Royal Exchange Assurance Co. Ltd., 6, Lyons Range, Calcutta	"	1965-66	14,58,528
292	Royal Insc. Co. Ltd., 5 & 7, Netaji Subhas Road, Calcutta	"	1963-64	17,12,539
293	S. V. Industries (P) Ltd., 5, Synagogue St., Cal.	"	1964-65	25,00,000
294	Shamnuggar Jute Factory Co. Ltd., 3, Clive Row, Calcutta	"	Do	55,73,709
295	Sperry Rand Pvt. Ltd., C/o M/s Lovelock & Lewes, 4 Lyons Range, Calcutta	"	1963-66	43,16,345
296	Statesman Ltd., 4, Chowringhee Square, Calcutta	"	1964-65	31,74,519
297	Titaghur Jute Factory Co. Ltd., 3, Clive Row, Calcutta	Public Ltd. Co.	1963-64	14,28,128
298	Victoria Jute Co. Ltd., 3, Clive Row, Calcutta	"	1964-65	30,03,950
WEST BENGAL-II				
299	Andrew Yule & Co. Ltd., 8, Clive Row, Calcutta	Coy.	1964-65	50,56,410
300	Assam Dooars Tea Co. Ltd., 31, N. S. Rd., Cal.	"	1963-64	16,04,271
			1964-65	10,19,318
301	Bengal Flour Mills Co. Ltd., 21, N.S. Rd., Calcutta	"	1964-65	13,63,732
			1965-66	11,57,509
302	Birla Gwalior Pr. Ltd., 15, India Ex. Place, Cal.	"	1965-66	26,67,623

1	2	3	4	5
303	Brook Bond & Co. Ltd., 9, Shakespeare Sarani, Calcutta.	Coy.	1963-66	58,56,050
304	Calcutta Discount Co. Ltd., 8, Clive Row, Calcutta	„	1963-64	24,41,597
305	Central India Industry Ltd., 15, India Exchange Place, Calcutta.	„	1965-66	21,40,224
306	Consolidated Tea & Land Co. (I) Ltd., 2, N.S. Road, Calcutta	„	Do.	12,30,066
307	Diamond Products Ltd., 4, Clive Row, Calcutta.	„	1963-64 1964-65	18,68,912 16,59,651
308	East Ganhoodih Colliery Prv. Ltd., 135, Canning St., Calcutta.	„	1965-66	10,89,492
309	Jokai (Assam) Tea Co. Ltd., 21, N.S. Road, Calcutta	„	1964-65	15,08,058
310	Kanan Devan Hills Produce Co. Ltd., 2, N.S. Road, Calcutta	„	1961-62 1962-63 1963-64 1964-65	97,84,926 25,35,067 31,46,576 11,76,625
311	Lovelock & Lewes, 4, Lyons Range, Calcutta.	Regd. Firm	1965-66	11,44,425
312	Maxifarm Tea Co. Ltd., 4, Mango Lane, Calcutta.	Coy.	1963-64	12,49,863
313	The Phosphate Co. Ltd., 14, N.S. Rd., Calcutta.	„	1962-63	17,78,108
314	Punjab Produce & Trading Co. Ltd., 15, India Exchange Place, Calcutta.	„	1965-66	27,90,497
315	Sutna Stone & Lime Co. Ltd., 6, Middle Rd., Calcutta-22.	„	1963-64	15,12,870
316	Teliapara Tea Co. (P) Ltd., 31, N.S. Rd., Calcutta	„	Do.	12,99,075
317	Triveni Tissues Co. (P) Ltd., 24-B, Park St., Calcutta.	„	1962-63 1963-64	49,82,491 73,60,697
318	Tube Investment Ltd., B-4, Gillander House, Calcutta.	„	1965-66	18,07,500
319	Western Bengal Coal Fields, Calcutta.	„	1962-63	16,75,825

WEST BENGAL-III

320	Bowreah Cotton Mills, Calcutta.	Company	1964-65 1965-66	17,19,795 10,34,405
321	British Paints India Ltd., 32, Chowringhee Road, Calcutta.	„	1965-66	48,44,686
322	Deys Medical Stores (Mfg.) Pvt. Ltd., 6/D, Lindsay St., Calcutta.	„	1964-65	11,31,123
323	East India Pharmaceutical Works Ltd., 102, S.P. Mukherjee Rd., Calcutta.	„	1965-66	19,53,128
324	Engineer's Syndicate India (P) Ltd., 21, Old Court House St., Calcutta.	„	1961-62	13,41,737
325	Guest Keen & Nettleforts Ltd. Calcutta.	„	1965-66	76,41,493
326	Imperial Chemical Ind. Ltd., (London), 34, Chowringhee Rd., Calcutta.	„	1961-62 1962-63 1963-64	1,18,52,548 1,44,75,532 1,72,83,704
327	Indian Oxygen Ltd., 48/1, Diamond Harbour Rd., Calcutta.	„	1963-64	1,51,54,779

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328	Metal Box Co. of India Ltd. Calcutta.	, 1	1963-64	1,31,54,141
329	Metal Box Co. Overseas Ltd. Calcutta.	, 1	1964-65	1,25,59,507
330	Oriental Rubber Works, 171/A, M.G. Road, Calcutta	R.F.	1961-62	10,86,483

CALCUTTA (CENTRAL)

331	Agarpara Co. Ltd., 1 & 2 Old Court House St., Calcutta.	Coy.	1961-62	16,80,580
332	Aminchand Pyarelal, 153, Canning St., Calcutta.	R.F.	1961-62	1,36,41,058
333	Assam Oil Co. Ltd., Digboi, Assam	Co.	1960-61	3,98,11,421
334	B. N. Elias & Co. Ltd., 1 & 2, Old Court House, St., Calcutta.	" "	1961-62	18,80,637
335	Bengal Jute Mills Co. Ltd., 8, Dalhousie Square East, Calcutta.	" "	Do.	26,91,396
336	Bharatiya Janapith, 9, Alipore Park, Place Cal.	AOP	1960-61	23,10,832
337	Birla Bros. P. Ltd., Royal Exchange Place, Cal.	Co.	1962-63	50,10,272
338	Burma Oil Co. (India Trading Ltd.) Digboi, Assam	" "	1964-65	36,63,907
339	Burma Shell Oil Storage & Dist. Co. of India Ltd., Ballard Estate, Bombay	" "	Do.	7,56,77,213
340	Burma Oil Co. Ltd., C/o Price Water House Peat & Co., 8, Netaji Subhash Rd., Calcutta.	" "	1965-66	4,00,07,502
341	Chrestien Mica Indust. Ltd., 4, Lyons Range, Calcutta.	" "	1961-62	43,67,528
342	G. S. Atwal & Co. (Assansol), G.T. Road, Assansol	R.F.	Do.	22,30,214
343	Indo Burma Petroleum Co. Ltd., C/o Price Water House Peat & Co., 8, Netaji Subhash Rd., Calcutta.	Co.	1965-66	26,49,126
344	Lohia Sultania Co., 132, Cotton St., Calcutta.	R.F.	1961-62	19,58,986
345	Md. Serajuddin & Bros., P-16, Bentick St., Calcutta.	" "	Do.	10,01,247
346	National Screw & Wire Products Ltd., "Stephen House" 4, Dalhousie Square, Calcutta.	Co.	1963-64	10,18,274
347	Reliance Firebricks & Pottery Co., 4, Lyons Range, Calcutta.	" "	1961-62	10,00,434
348	Rohitas Industries Ltd., Dalmia Nagar, Bihar	" "	Do.	27,15,535
349	Sahu Jain Trust, 9, Alipore Park Place, Cal.	AOP	1960-61	24,62,435
350	Shell Petroleum Co. Ltd., C/o Burma Shell, Ballard Estate, Bombay	Co.	1965-66	2,18,07,502
351	Shell Co. of India Ltd., address as above	" "	Do.	15,27,027
352	Surendra Overseas Ltd., 153, Canning St., Cal.	" "	1964-65	27,68,658
353	United Collieries Ltd., 25, Brabourne Rd. Cal.	" "	1961-62	15,36,203

[No. 131 (F. No. 1/2/67-IT(B).]

R. N. MUTTOO, Jt. Secy.

CENTRAL BOARD OF DIRECT TAXES

INCOME-TAX

New Delhi, the 27th October 1967

S.O. 4070.—In exercise of the powers conferred by Section 126 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following addition to the Schedule annexed to its Notification No. 1(F. No. 55/233/63-IT) dated the 18th May, 1964 :—

After S. No. 41 in the said Schedule, the following item shall be added :—

S. No.	Persons	Income Tax Officer	Inspecting Assistant Commissioner of Income-tax	Appellate Assistant Commissioner of Income-tax	Commissioner of Income-tax
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42. (A) Employees of (i) Eastern Rly. Income Tax under the audit control of F.A. & C.A.O. Eastern Railway, Calcutta, 'A' Ward, (ii) Railway Electrification under the audit control of F.A. & C.A.O. Rly. Electrification, Calcutta, and (iii) Chittaranjan Locomotive Works under the audit control of F.A. & C.A.O. Chittaranjan Locomotive Works, Chittaranjan whose salary during the previous year exceeded the maximum amount not chargeable to Income-tax under the law for the time being in force or being less than that amount, has for some reason been subjected to deduction of tax at source.

Income Tax Officer, 'A' Ward, Railways & Miscellane- ous Salaries Circle, Cal- cutta.	Inspecting Assistant Commissioner of Income-tax	Appellate Assistant Commissioner of Income-tax	Commissioner of Income-tax
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(B)	<p>Employees under the audit control of the Controller of Defence Accounts (Factories), Calcutta including employees of the Office of the Controller of Defence Accounts (Factories) Calcutta whose annual salary during the previous year exceeded the maximum amount not chargeable to income-tax under the law for the time being in force or being less than that amount have for some reasons been subjected to deduction of tax at source.</p>	<p>Income-tax Officer, 'B' Ward, Railways & Miscellaneous Salaries</p>	<p>Inspecting Assistant Commissioner of Income-tax who has been appointed to perform the functions of an Inspector Assitant Commissioner of Income Tax referred to in respect of Railways and Miscellaneous Salaries</p>	<p>Appellate Assistant Commissioner of Income Tax, West Bengal-II, Calcutta.</p>	<p>Commissioner of Income Tax, West Bengal-II, Calcutta.</p>
(C) (i)	<p>Employees and pensioners of Post and Telegraph Department under the audit control of the Director General, Pay & Accounts, Posts & Telegraphs, Calcutta.</p>	<p>Income-tax Officer, 'C' Ward, Railways</p>	<p>-do-</p>	<p>-do-</p>	<p>do-</p>
(ii)	<p>Pensioners whose pensions are payable from Defence Service Estimates through the Controller of Military Accounts & Pensions, Allahabad, who reside in West Bengal.</p>	<p>Miscellaneous Salaries</p>	<p>-do-</p>	<p>-do-</p>	<p>-do-</p>
(iii)	<p>Staff Artists, Producers and employees of All India Radio, Calcutta whose annual salary or pension during the previous year exceeded the maximum amount not chargeable to income-tax under the law for the time being in force or being less than that amount have for some reasons been subjected to deduction of tax at source.</p>	<p>Circle, Calcutta.</p>	<p>-do-</p>	<p>-do-</p>	<p>-do-</p>

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D(i)	Employees of South Eastern Railway under the audit control of F.A. & C.A. O. of South Eastern Rly. Calcutta and F.A. & C.A.O. Construction Bilaspur.	Income Tax Officer, D-Ward, Railways and Miscellaneous Salaries Circle, Calcutta.	Inspecting Assistant Commissioner of Income-tax who has been appointed to perform the functions of an Inspecting Assistant Commissioner of Income-tax in respect of Railways and Miscellaneous Salaries Circle, Calcutta.	Appellate Assistant Commissioner of Income-tax who has been invested with powers to hear appeals against the decision of the Income Tax Officer referred to in Column 3.	Commissioner of Income Tax, West Bengal-II, Calcutta.
(ii)	Gazetted and Non-gazetted employees of the Overseas Communication Services under the audit control of Accountant General, Bombay, who are posted in Calcutta—whose salary during the previous year exceeded the maximum amount not chargeable to income-tax under the law for the time being in force or being less than that amount has for some reason been subjected to deduction of tax at source.		Income Tax in respect of Railways and Miscellaneous Salaries Circle, Calcutta.	-do-	Commissioner of Income Tax, West Bengal I, Calcutta.
E.	All Gazetted and Non-gazetted employees of the Govt. of West Bengal excluding those specifically assigned to any other Income-tax Officer by this notification, whose annual salary during the previous year exceeded the maximum amount not chargeable to income-tax under the law for the time being in force or being less than that amount has for some reasons been subjected to deduction of tax at source.	Income Tax Officer, 'B' Ward, Central Salaries Circle, Calcutta.	-do-	-do-	Commissioner of Income Tax, West Bengal I, Calcutta.
F.(i)	All Gazetted and Non-gazetted employees of the Central Government posted in West Bengal and are under the audit control of A.G., West Bengal.				
(ii)	All Gazetted Officers of the Education Deptt. of the Govt. of West Bengal.	Income Tax Officer, 'B' Ward, Central Salaries Circle, Calcutta.	Inspecting Assistant Commissioner of Income-tax who has been appointed to perform the functions of an Inspecting Asstt.	Appellate Assistant Commissioner of Income-tax, West Bengal I, Calcutta.	Commissioner of Income-tax, West Bengal I, Calcutta.
(iii)	All Gazetted and non-gazetted employees of the Govt. of West Bengal receiving their pay and allowances from the District Treasuries or Sub-Treasuries of 24-Parganas, Howrah and Jalpaiguri.				

1	2	3	4	5	6
[(iv) All Govt. pensioners under the audit control of A.G., West Bengal whose surnames begin with any of the alphabetical letters A to L (both inclusive)—whose annual salary of pensions during the previous year exceeded the maximum amount not chargeable to income tax under the law for the time being in force or being less than that amount has for some reason been subjected to deduction of tax at source.]			Commissioner of Income-tax in respect of Central Salaries Circle, Calcutta.	of the Income Tax Officer referred to in Column 3.	
G.(i) All Gazetted and Non-gazetted employees, in Medical and Public Health Dep'ts. of the Govt. of West Bengal.	Income Tax Officer, 'C' Ward, Central Salaries Circle, Calcutta.	Inspecting Assistant Commissioner of Income-tax who has been appointed to perform the functions of an Inspecting Asstt. in respect of Central Salaries Circle, Calcutta.	Appellate Assistant Commissioner of Income-tax who has been invested with powers to hear appeals against the decision of the Income Tax Officer referred to in Column 3.	Commissioner of Income Tax, West Bengal I, Calcutta.	
(ii) All gazetted and non-gazetted employees of the Govt. of West Bengal who draw their pay and emoluments from the District or Sub-Treasuries in the State of West Bengal other than the District Treasuries of 24-Parganas, Howrah & Jalpaiguri & the Sub-Treasuries of the said Districts.					
(iii) All Govt. pensioners under the audit control of the A.G., West Bengal whose surnames begin with any of the alphabetical letters M to Z (both inclusive)—whose annual salary during the previous year exceeded the maximum amount not chargeable to income-tax under the law for the time being in force or being less than that amount has for some reasons been subjected to deduction of tax at source.					

Provided that this notification will not be applicable to Doctors in the employment of the Government of West Bengal who are posted outside the city of Calcutta.

This notification shall take effect from the 6th November, 1967.

No. 13(F. No. 55/50/66-IT(AII)].

A. RAGHAVENDRA RAO, Under Secy.

INCOME-TAX

New Delhi, the 3rd November 1967

S.O. 4071.—In exercise of the powers conferred by Sub-Section (1) of Section 122 of the Income-tax Act, 1961 (43 of 1961) and of all other powers enabling it in that behalf, the Central Board of Direct Taxes hereby makes the following

amendment in the schedule appended to its notification No. 68 (F. No. 50/88/67-ITJ), dated 9th August, 1967, namely:

Against Poona Range II, Poona under column 2 the following shall be added:

14. Income-tax Officer, Additional C-Ward, Poona.

Explanatory Note

The amendment has become necessary on account of the creation of a new charge in the Commissioner's charge.

(This note does not form part of the notification but is intended to be merely clarificatory).

[No. 147 (F. No. 50/88/67-ITJ).]

New Delhi, the 4th November 1967

S.O. 4072.—In exercise of the powers conferred by sub-section (1) of section 122 of the Income-tax Act, 1961 (43 of 1961) and of all other powers enabling it in that behalf, the Central Board of Direct Taxes hereby makes the following further amendments in the Schedule appended to its notification No. 12-Income-tax (F. No. 50/7/66-ITJ), dated the 14th January, 1966, namely:

I. Against F-Range, Calcutta under column 2 the following shall be substituted:

1. District I(I), Calcutta (appeal cases pending and which will be arising in A-Ward to E-Ward of the District).

2. Special Survey Circle VII, Calcutta.

II. Against G-Range, Calcutta under column 2 the following shall be added:

4. District III(3), Calcutta.

III. Against L-Range, Calcutta under column 2 the following shall be substituted:

1. District I(I) Calcutta (appeal cases pending and which will be arising in wards other than A-Ward to E-Ward of the District).

2. Special Survey Circle II, Calcutta.

IV. Against J-Range, Calcutta under Column 2 the following shall be substituted:

1. District IV(1) Calcutta.

2. Special Survey Circle VI, Calcutta.

3. Railways & Miscellaneous Salaries Circle, Calcutta.

4. Central Salaries Circle, Calcutta.

5. District III A, Calcutta.

6. Refund Circle, Calcutta.

7. District VA, Calcutta.

This notification shall take effect from 10th November, 1967.

Explanatory Note

The amendments have become necessary on account of the reallocation of the workload amongst the Appellate Assistant Commissioners, F-Range, G-Range, J-Range and L-Range, Calcutta.

(The above note does not form part of the notification, but is intended to be merely clarificatory).

[No. 148 (F. No. 50/76/67-ITJ).]

P. G. GANDHI, Under Secy.

MINISTRY OF PETROLEUM AND CHEMICALS

New Delhi, the 6th November 1967

S.O. 4073.—In pursuance of clause (a) of section 2 of the Petroleum Pipelines (Acquisition of Right of User in Land) Act, 1962 (50 of 1962), the Central Government hereby authorises the authority mentioned in column (1) of the schedule

below to perform the functions of the competent authority under the said Act within the limits of the State mentioned in the corresponding entry in column (3) of the said schedule.

Authority (1)	Address (2)	Territorial Jurisdiction (3)
Sub-divisional Officer	Sibsagar, Assam.	State of Assam.

[No. 20(5)/67-Prod.]

S.O. 4074.—Whereas it appears to the Central Government that it is necessary in the public interest that for the transport of Petroleum from Lakwa Group Gathering Station No. 1 in Assam State to Moran oilfield in the State of Assam a pipeline should be laid by the Oil and Natural Gas Commission and that for the purpose of laying such a pipeline, it is necessary to acquire the right of user in the land described in the Schedule annexed hereto:

2. Now, therefore, in exercise of the powers conferred by sub-section (1) of section 3 of the Petroleum Pipelines (Acquisition of Right of User in Land) Act, 1962 (50 of 1962) the Central Government hereby declares its intention to acquire the right of user therein.

3. Any person interested in the said land may, within 21 days from the date of this notification, object to the laying of the pipelines under the land to the competent authority. Every person making such an objection shall also state specifically whether he wishes to be heard in person or by a legal practitioner.

SCHEDULE

District	Sub-division	MOUZA	VILLAGE/AREAS
Sibsagar	Sibsagar	Khalai Ghogora	Moran Changmai
Do.	Do.	Do.	Moran Gaon
Do.	Do.	Do.	Boruahola
Do.	Do.	Do.	Domardolong tea garden
Do.	Do.	Do.	Kakarmora pathar
Do.	Do.	Do.	Dube tea garden
Do.	Do.	Mahmora	Kachu pathar
Do.	Do.	Khalai Ghogora	Tiphuk Habi
Do.	Do.	Do.	Namani gaon
Do.	Do.	Do.	Kathkata Changmai
Do.	Do.	Do.	Ujani Changmai
Do.	Do.	Do.	Leicheng gaon
Do.	Do.	Mahmora	Mohan deodhai gaon
Do.	Do.	Khalai Ghogora	Kharaghoria dobba
Do.	Do.	Do.	Deodhai gaon
Do.	Do.	Do.	Mohonde odhai gaon
Do.	Do.	Do.	Kameswar pathar
Do.	Do.	Do.	Mohondeohal
Do.	Do.	Mahmora	Dhemaji bill
Do.	Do.	Do.	Jamuguri Bill
Do.	Do.	Shila Kuti	Goji bill
Do.	Do.	Do.	Khanagaon
Do.	Do.	Do.	Veloguri gaon
Do.	Do.	Do.	Nara gaon
Do.	Do.	Do.	Kani bill
Do.	Do.	Do.	Bongali gaon
Do.	Do.	Do.	Sola pathar
Do.	Do.	Do.	Garamurh bill
Do.	Do.	Do.	Lakwa tea garden

[No. 20(5)/67-II-Prod.]

B. S. S. RAO, Under Secy.

MINISTRY OF TRANSPORT AND SHIPPING

(Transport Wing)

New Delhi, the 31st October 1967

S.O. 4075.—In exercise of the powers conferred by section 3 of the Jayanti Shipping Company (Taking over of Management) Act, 1966 (24 of 1966), the Central Government hereby appoints Shri P. C. Bhattacharyya, Government Director on the Board of Directors of Indian Shipping Companies, Bombay, to be a member of the Board of Control appointed under the said Act, from the 9th October, 1967 vice Shri Y. N. Sukthankar, resigned, and makes the following further amendment in the notification of the Government of India in the Ministry of Transport and Aviation, Department of Transport, Shipping and Tourism (Transport Wing) No. S. O. 1781, dated the 10th June, 1966, namely:

In the said notification for the entry against Serial No. 4, the following entry shall be substituted, namely:—

“Shri P. C. Bhattacharyya, Government Director on the Board of Directors of the Indian Shipping Companies.”

[No. 32-MD(22)/67.]

B. P. SRIVASTAVA, Dy. Secy.

(Transport Wing)

New Delhi, the 6th November 1967

S.O. 4076.—In exercise of the powers conferred by sub-rule (2) of rule 9, clause (b) of sub-rule (2) of rule 12, and clause (ii) of sub-rule (1) of rule 24, of the Central Civil Services (Classification, Control and Appeal) Rules 1965, the President hereby directs that the following amendments shall be made in the notification of the late Ministry of Transport No. SRO 610, dated the 28th February, 1957, namely:—

In the Schedule to the said notification, under Part II—General Central Service Class III and part III—General Central Service Class IV, for the sub-heading “Regional Sailing Vessels Organisation, Bombay/Madras/Masulipatnam” in column 1, the sub-heading “Regional Office (Sails) Jamnagar/Bombay/Tuticorin/Masulipatnam”, shall be substituted, and for the entries in column (2) and (3) under the sub-heading as so substituted, the following entry shall be substituted, namely:

“Deputy Director General of Shipping (Sailing Vessels), Directorate General of Shipping, Bombay.”

[No. 39-MD(25)/67.]

JASWANT SINGH, Under Secy.

(Transport Wing)

MERCHANT SHIPPING

New Delhi, the 9th November 1967

S.O. 4077.—In pursuance of clause (a) of sub-section (1) of section 283 of the Merchant Shipping Act, 1958 (44 of 1958), the Central Government hereby declares that the Government of the Republic of Nicaragua has accepted the Safety Convention as defined in clause (37) of section 3 of the said Act, that is to say, the Convention for the Safety of Life at Sea signed in London on the

seventeenth day of June nineteen hundred and sixty, as amended from time to time.

[No. F.46-MA(10)/66.]

B. B. LAL, Under Secy.

MINISTRY OF TOURISM AND CIVIL AVIATION

New Delhi, the 8th November 1967

S.O. 4078.—Whereas by resolution No. 20-AC(9)/67 dated 8th November, 1967, of the Government of India in the Ministry of Tourism and Civil Aviation, Shri S. N. Guha Roy has been appointed by Government as a one-man Committee to undertake job evaluation of certain categories of employees of the two Air Corporations—Indian Airlines and Air-India;

And whereas the Central Government is of the opinion that, having regard to the nature of the inquiry to be made and other circumstances of the case, all the provisions of the Commissions of Inquiry Act, 1952 (60 of 1952) including the provisions of sub-sections (2), (3), (4) and (5) of section 5, should be made applicable to the aforesaid authority;

Now, therefore, in exercise of the powers conferred by section 11 of the said Act, the Central Government hereby directs that all the provisions of the said Act including the provisions of sub-sections (2), (3), (4) and (5) of section 5 shall apply to that authority.

[No. 20-AC(9)/67.]

R. C. DUTT, Secy.

MINISTRY OF INDUSTRIAL DEVELOPMENT & COMPANY AFFAIRS

(Department of Industrial Development)

ORDER

New Delhi, the 8th November 1967

S.O. 4079./IDRA/6/11/67.—In exercise of the powers conferred by Section 6 of the Industries (Development and Regulation) Act, 1951 (65 of 1951) read with rules 5(1) and 8 of the Development Councils (Procedural) Rules, 1952, the Central Government hereby appoints, till the 11th December, 1968, Dr. D. N. Daruwalla, Sarvashri R. N. Sharma and K. V. Surendra Nath to be members of the Development Council established by the Order of the Government of India in the late Ministry of Industry's Order No. S.O. IDRA/6/2/66, dated the 12th December, 1966, for the scheduled industries engaged in the manufacture or production of Inorganic Chemicals and directs that the following amendments shall be made in the said Order, namely:—

I. In the said Order, for the entry No. 6 relating to Shri O. P. Kharbanda, the following entry shall be substituted, namely:—

"6. Dr. D. N. Daruwalla, Divisional Manager, Chemical Plan Division, Larsen and Toubro Ltd., Ballard Estate, Bombay-1."

II. In the said Order, after entry No. 26 relating to Shri K. D. Jain, the following entries shall be inserted, namely:—

"27. Shri R. N. Sharma, Polytechnic Road, Dhanbad.

28. Shri K. V. Surendranath, President, Titanium Products Employees' Union, C/o, Kerala State Trade Union Congress, Panavila Junction, Trivandrum, Kerala State."

[No. 2(3)/Dev. Council/65-LC.]

R. C. SETHI, Under Secy.

(Department of Industrial Development)

(Indian Standards Institution)

New Delhi, the 31st October 1967

S.O. 4080.—In pursuance of sub-regulations (2) and (3) of regulation 3 of the Indian Standards Institution (Certification Marks) Regulations, 1955, the Indian Standards Institution hereby notifies that the Indian Standard(s), particulars of which are given in the Schedule hereto annexed, have been established during the period 1 to 31 October 1967:

THE SCHEDULE

Sl. No. and Title of the Indian Standard Established	No. and Title of the Indian Standard or Standards, if any, superseded by the new Indian Standard	Brief Particulars	
(1)	(2)	(3)	(4)
1 IS : 6-1967 Specification for moderate heat duty fire-clay refractories, Group 'A' (third revision).	IS : 6-1958 Specification for moderate heat duty fire-clay refractories, Group 'A' (second revision).	This standard covers the requirements for moderate heat duty burnt fireclay refractories, Group 'A', for general purposes (Price Rs. 2.00).	
2 IS : 170-1966 Specification for acetone (first revision).	IS : 170-1950 Specification for acetone.	This standard prescribes the requirements and methods of sampling and test for acetone (Price Rs. 5.00).	
3 IS : 204-1966 Specification for tower bolts (second revision).	IS : 204-1961 Specification for tower bolts (revised).	This standard lays down the requirements for tower bolts (Price Rs. 6.00).	
4 IS : 802 (Part I)-1967 Code of practice for use of structural steel in over-head transmission-line towers Part I loads and permissible stresses.		This code stipulates the various design considerations to be adopted in the design of transmission-line towers for overhead transmission lines of voltage 66 kV and above and covers loads, combination of loads, and a few design details and permissible stresses in axial compression (Price Rs. 5.50).	
5 IS : 1387-1967 General requirements for the supply of metallurgical materials (first revision).	IS : 1387-1959 General requirements for the supply of metals and metal products.	This standard covers the general requirements for the supply of metallurgical materials including raw materials for metallurgical industries and finished metal products conforming to Indian Standard specifications (Price Rs. 2.00).	
6 IS 1448 Indian Standard methods of test for petroleum products.	(i) IS : 1448 (Part I)-1960 Methods of test (No. P: 11, P: 12, P: 16, P: 18, P: 28; P: 33, P: 34, P: 40, P: 41 and P: 42) for petroleum and its products.	This standard prescribes the methods of test which are common to several Indian Standard specification for individual petroleum products and lubricants.	
		(Note.—This standard at present contains four parts consisting a number of test	

(1)

(2)

(3)

(4)

		(ii) IS : 1448 (Part II)-1962 Method of test (No. P: 43) for petroleum and its products.	methods. With a view to avoid revision of an entire part of the standard which may be necessitated due to revision of an individual method of test, it has now been decided to convert this standard in loose-leaf form binder. The present compilation includes six new methods namely, P: 60, P: 61, P: 62, P: 64, P: 65 and P: 68 and <i>first revisions</i> of eleven existing methods as mentioned in col. 2) Price—For Binder Rs. 7.00. For only the first viii x 2 pages Rs. 3.50 (Individual methods are priced separately also).
7	IS : 1851-1966 Specification for single operator type arc welding transformers (<i>first revision</i>).	IS: 1851 (Part I)-1961 Specification for arc welding transformers Part I single operator type.	This standard lays down the requirements and test for air-cooled and oil-cooled arc welding equipment of the single operator transformer type, for manual, semi-automatic and automatic welding (Price Rs. 3.00).
8	*IS : 1875-1966 Specification for carbon steel billets, blooms and slabs for forgings (<i>revised</i>).	*IS: 1875-1961 Specification for carbon steel bars, billets, blooms and slabs for forgings.	This standard covers the requirements for six grades of carbon steel billets, blooms and slabs for forgings designated as Class 1, Class 2, Class 3, Class 3A, Class 4 and Class 5 respectively (Price Rs. 2.50).
9	IS : 1885 (Part III/Sec 6)-1967 Electrotechnical vocabulary Part III acoustics Section 6 acoustical instruments.	..	This standard covers terms relating to acoustical instruments (Price Rs. 2.50).
10	IS : 2271-1967 Recommended method for spectrographic analysis of platinum.	..	This standard recommends spectrographic method for determining impurities in various grades of platinum ranging from 99.00 to 99.99 per cent purity (Price Rs. 2.50).
11	IS : 2974 (Part III)-1967 Code of practice for design and construction of machine foundations Part III foundations for rotary type machines (reinforced concrete foundations for steam turbo generators)	..	This standard deals with the design of foundations, such as frame foundations and other similar supported construction of reinforced concrete for the installation of steam turbo generators of speeds 1000 rev/min or more (Price Rs. 6.00).

*Note—IS : 1875-1966 shall come into force with effect from 1 October 1967. A separate specification for carbon steel bars for forgings is under preparation. As such, IS : 1875-1961 shall remain in force concurrently with IS : 1875-1966 till 31 December 1967.

(1)	(2)	(3)	(4)
12	IS : 3156 (Part IV)-1967 Specification for voltage transformers. Part IV capacitor voltage transformers.	..	This standard covers special requirements and tests for capacitor voltage transfor- mers intended to be connect- ed between line and earth (Price Rs. 4.00).
13	IS : 3574 (Part II)-1966 Specification for organic pigments. Part II phthalocyanines.	..	This standard prescribes the requirements and the methods of sampling and test for phthalocyanine pigments used in paints and allied industries.
14	IS : 3699 (Part II)-1967 Code for the transport of monkeys by land. Part II transport from rail- head to the nearest airport.	..	This specification covers the requirements of both phtha- locyanine blue and phtha- locyanine green pigments (Price Rs. 3.50).
15	IS : 3914-1967 Code of practice for selection of ac induction motor starters (voltage not exceeding 1000 volts).	..	This Code prescribes condi- tions for the transport of monkeys from: (a) one rail-head to the other, (b) railway station to the exporters' compound, and (c) exporters' compound to the airport. (Price Rs. 2.00).
16	IS : 4078-1967 Code of practice for indexing and storage of drill cores.	..	This code covers selection of starters for use with 3-phase ac induction motors covered by IS : 1822-1967 (Price Rs. 12.50).
17	IS : 4101 (Part I)-1967 Code of practice for external facings and veneers. Part I stone facing.	..	This standard lays down re- commendations for indexing and storage of cores obtained by drilling and cuttings, and special samples that may be recovered during the drill- ing operation (Price Rs. 2.50).
18	IS : 4127-1967 Code of practice for laying of glazed stoneware pipes.	..	This standard covers fixing of stone facing and veneering on the exterior of walls (Price Rs. 6.00).
19	IS : 4140-1967 Specification for limestone for use in foundries.	..	This standard covers the re- quirements for limestone for use in foundries (Price Rs. 2.00).

(1)	(2)	(3)	(4)
20	IS : 4141-1967 Specification for table tennis rackets.	..	This standard lays down the material, dimensional and constructional requirements of table tennis rackets (Price Rs. 2.50).
21	IS : 4147-1967 Method of measurements on conventional receiving electronic valves.	..	This standard deals with the methods of measurements of the important characteristics of electronic valves of the receiving type (Price Rs. 9.50).
22	IS : 4150-1967 Specification for potassium chloride, technical.	..	This standard prescribes the requirements and the methods of sampling and test for potassium chloride, technical (Price Rs. 5.50).
23	IS : 4155-1966 Glossary of terms relating to chemical and radiation hazards and hazardous chemicals.	..	This standard defines technical terms relating to chemical and radiation hazards and hazardous chemicals (Price Rs. 7.00).
24	IS : 4157(Part I)-1967 Code for the transport of livestock. Part I transport of equines (horses, mules and donkeys) by rail, road and sea.	..	This code prescribes the conditions for the transport of equines (horses, mules and donkeys) by rail, road and sea (Price Rs. 2.50).
25	IS : 4162-1967 Specification for graduated pipettes.	..	This standard prescribes the requirements and the methods of sampling and test for range of graduated pipettes, available for general laboratory purposes (Price Rs. 5.00).
26	IS : 4166-1967 Methods for sampling of ilmenite and rutile.	..	This standard lays down the procedure to be followed in collecting and preparing samples from a lot in order to determine ore sizes, moisture content and the chemical composition of ilmenite and rutile (Price Rs. 4.00).
27	IS : 4168-1967 Method for wrapping test of aluminium and aluminium alloy wire.	..	This standard prescribes the method for conducting wrapping test of aluminium and aluminium alloy wire (Price Rs. 1.50).
28	IS : 4173-1967 Specification for 4 -methylamino-phenol sulphate.	..	This standard prescribes the requirements and the methods of sampling and test for 4 -methylamino-phenol sulphate used for processing photographic materials (Price Rs. 5.00).

(1)	(2)	(3)	(4)
29	IS:4175-1967 Specification for correcting fluid.	..	This standard prescribes the requirements and the methods of sampling and test for correcting fluid used for carrying out corrections on waxless stencil papers (Price Rs. 2.50).
30	IS:4177-1967 Method for flattening test of aluminium and aluminium alloy tubes.	..	This standard prescribes the method for conducting flattening test of aluminium and aluminium alloy circular tubes. Individual material specification may specify the maximum diameter and thickness of tubes to which this test is to be applied (Price Rs. 2.00).
31	IS:4181-1967 Specification for feed fork for sewing machines for household purposes.	..	This standard specifies the requirements for three types of feed forks for sewing machines for household purposes (Price Rs. 3.50).
32	IS:4182-1967 Specification for misch metal.	..	This standard covers the requirements of misch metal used in ferrous and non-ferrous industry (Price Rs. 2.00).
33	IS:4188-1967 Specification for oscillating shafts for sewing machines for household purposes.	..	This standard specifies the requirements for two types of oscillating shafts for sewing machines for household purposes (Price Rs. 2.50).
34	IS:4192-1967 Specification for aluminium farm milk cooling tanks.	..	This standard lays down requirements of design, construction and performance for aluminium farm milk cooling tanks in which bulk milk is cooled and stored (Price Rs. 5.50).
35	IS:4193-1967 Specification for guar meal as livestock feed.	..	This standard prescribes the requirements and the methods of sampling and test for guar meal to be used as livestock feed (Price Rs. 2.00).
36	IS:4195-1967 Specification for wheat seed for propagation purposes.	..	This standard prescribes the requirements and the methods of sampling and test for wheat (<i>Triticum spp.</i>) seed for propagation purposes (Price Rs. 2.00).
37	IS:4199-1967 Specification for liquid soap.	..	This standard prescribes the requirements and methods of sampling and test for liquid soap for general purposes (Price Rs. 2.00).

(1)	(2)	(3)	(4)
38	IS:4203-1967 Method for determination of sulphate content in textile materials.	..	This standard prescribes the methods for determination of watersoluble sulphate present in textile materials, and the procedure for extracting the textile materials with water (Price Rs. 2.50).
39	IS:4205-1967 Specification for drafting stools.	..	This standard lays down the requirements for materials, sizes, construction and finish of stools for use with drafting tables and reference tables (Prices Rs. 2.00).
40	IS:4212-1967 Specification for drafting tables and reference tables for drawing offices.	..	This standard specifies requirements for drafting tables for use with or without drawing boards (Price Rs. 2.50).
41	IS:4215-1967 Specification for needle bearings.	..	This standard covers the requirements of needle roller bearings (generally referred to as needle bearings) used for high radial loads and speeds for the following three types : (a) With inner ring (needle roller set retained between outer and inner ring) designated by N.E.A. (b) Without inner ring (needle roller set retained in outer ring only) designated by N.E.S. (c) Without outer ring (needle roller set retained on inner ring only) designated by N.C.S. (Price Rs. 4.00).
42	IS:4223-1967 Specification for steel wire for umbrella ribs.	..	This standard covers the requirements for carbon steel round and flat wire used for umbrella ribs (Price Rs. 2.00).
43	IS:4224-1967 Specification for steel wire for office staples.	..	This standard covers the requirements of steel wire used for office staples. The maximum size of wire covered in this standard is 0.315 mm in diameter (Price Rs. 2.00).
44	IS:4225-1967 Recommended practice for ultrasonic testing of steel plates.	..	This standard prescribes the procedure for carrying out ultrasonic testing of rolled carbon and alloy steel plates (Price Rs. 2.00).

(1)	(2)	(3)	(4)
45	IS:4216-1967 Code of practice for fire safety of industrial buildings: aluminium powder factories	..	This standard lays down the essential requirements for fire safety of factories in which powders of aluminium, magnesium and their alloys are manufactured and/or stored (Price Rs. 5.00).
46	IS:4227-1967 Specification for braided nylon cored for aeronautical purposes	..	This standard prescribes constructional details and other requirements of five varieties of braided nylon cored generally used as suspension lines for various types of parachutes (Price Rs. 3.50).
47	IS:4228-1967 Specification for nylon tapes for aeronautical purposes.	..	This standard prescribes constructional details and other particulars of six varieties of nylon tapes undyed (Price Rs. 3.50).
48	IS:4229-1967 Specification for nylon sewing threads for aeronautical purposes	..	This standard prescribes constructional details and other particulars of four varieties of nylon sewing threads, undyed or dyed used for man-dropping parachutes and other aeronautical purposes (Price Rs. 2.50).
49	IS:4232-1967 Specification for turnip.	..	This standard prescribes the requirements and the methods of sampling and test for turnips (<i>Brasicae campestris</i> var, <i>rapa</i> L) (Price Rs. 2.50).
50	IS:4233-1967 Specification for beets.	..	This standard prescribes the requirements and the methods of sampling and test for beets (<i>Beta vulgaris</i> L) (Price Rs. 2.50).
51	IS:4234-1967 Specification for sweet potato.	..	This standard prescribes the requirements and the methods of sampling and test for sweet potato (<i>Ipomoea batatas</i> Lam). tubers (Price Rs. 2.50).
52	IS:4236-1967 Specification for glyceryl monostearate for cosmetic industry.	..	This standard prescribes the requirements and the methods of sampling and test for glyceryl monostearate for cosmetic industry. The material covered by this standard is non-self-emulsifying (Price Rs. 6.00).

(1)	(2)	(3)	(4)
53	IS:4238-1967 Specification for sterilized milk.	..	This standard prescribes the requirements and the methods of test for sterilized milk (Price Rs. 5.00).
54	IS:4239-1967 Specification for bevel protractors.	..	This standard covers the requirements for mechanical and optical bevel protractors for general engineering measurement purposes (Price Rs. 3.50).
55	IS:4241-1967 Specification for engineers' parallels.	..	This standard prescribes the requirements for precision parallels of the following types: (a) Solid type, (b) Box type, and (c) Adjustable type. (Price Rs. 3.50).
56	IS:4242-1967 Method of measurement of acoustical noise emitted by ballasts for gaseous discharge lamps.	..	This standard prescribes the method of measuring the noise emitted by ballasts for gaseous discharge lamps such as fluorescent lamps, mercury vapour lamps etc. (Price Rs. 2.00).

Copies of these Indian Standards are available, for sale, with the Indian Standards Institution, Manak Bhavan, 9 Bahadur Shah Zafar Marg, New Delhi-1 and also its branch offices at (i) Bombay Mutual Terrace, Sandhurst Bridge, Bombay-7, (ii) Third and Fourth Floors, 5 Chowringhee Approach, Calcutta-13, (iii) Second Floor, Sathyamurthi Bhavan, 54 General Patters Road, Madras-2 and (iv) 117/418B, Sarvodaya Nagar, Kanpur.

[No. MD/13:2.]

S.O. 4081.—In pursuance of sub-regulation (1) of Regulation 5 of the Indian Standards Institution (Certification Marks) Regulations, 1955, the Indian Standards Institution hereby notifies that the Indian Standard, particulars of which are given in the Schedule hereafter, has been cancelled:

THE SCHEDULE

Sl. No. and Title of the Indian Standard No.	Cancelled	No. and Date of Gazette Notification in which establishment of the Indian Standard was notified.
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1 IS:441-1955 Methods of Chemical analysis of brasses and bronzes. S.R.O. 3538 dated 11 November 1955, published in the Gazette of India, Part II, Section 3 dated 26 November 1955.

[No. MD/13:7.]

DR. SADGOPAL,
Deputy Director General.

MINISTRY OF FOOD, AGRICULTURE, COMMUNITY DEVELOPMENT AND COOPERATION

(Department of Agriculture)

New Delhi, the 7th November 1967

S.O. 4082.—The following draft of certain rules further to amend the Pulses Grading and Marking Rules, 1964, which the Central Government proposes to make, in exercise of the powers conferred by section 3 of the Agricultural Produce (Grading and Marking) Act, 1937 (1 of 1937) are hereby published, as required by the said section, for the information of all persons likely to be affected thereby and notice is hereby given that the said draft will be taken into consideration on or after the 28th November, 1967.

Any objections or suggestions which may be received from any person with respect to the said draft before the date aforesaid, will be considered by the Central Government.

Draft Rules

1. These rules may be called the Pulses Grading and Marking (Amendment) Rules, 1967.

2. In the Pulses Grading and Marking Rules, 1964,

(i) for rule 5, the following rule shall be substituted, namely:—

“5. Grade Designation Mark.—(1) The grade designation mark in the case of $\frac{1}{2}$ kg. and 1 kg. packings of pulses (whole or split) packed in polythene or paper bags, shall consist of a design incorporating the number of the certificate of authorisation, the word 'Agmark' and the grade of the pulses (whole or split) as approved by the Agricultural Marketing Adviser.

(2) The grade designation mark in the case of pulses (whole or split) packed in containers of jute or cloth as also in containers in which sealed polythene bags of graded pulses (whole or split) are packed shall consist of a label specifying the grade designation and bearing a design (consisting of an outline map of India with the word 'Agmark' and the figure of the rising sun with the words 'Produce of India' and 'भृत्याद् उत्पाद्') resembling the one as set out in Schedule I.”

(ii) in rule 6,

(1) in sub-rule (i), for the words “affixed to each container”, the words “affixed to or printed on each container” shall be substituted;

(2) for sub-rule (2), the following sub-rule shall be substituted, namely:—

“(2) In addition to the grade designation mark, the following particulars shall also be clearly and indelibly marked on each container, namely :—

- (a) date of packing in code or plain letters,
- (b) lot number, and
- (c) net weight.”

(3) in sub-rule (3), for the words “affixed to the container” the words “affixed to or printed on the container” shall be substituted.

(iii) In Schedules II, IV, V and VI, under the column “General Characteristics”, for item (c) and the entry relating thereto, the following shall be substituted, namely:—

“(c) be sweet, clean, wholesome and free from moulds, weevils, obnoxious smell, discolouration, admixture of deleterious substances (including added colouring matter) and all other impurities except to the extent indicated in the Schedule;”

New Delhi, the 8th November 1967

S.O. 4083.—In exercise of the powers conferred by section 3 of the Agricultural Produce (Grading and Marking) Act, 1937 (1 of 1937), the Central Government hereby makes the following rules further to amend the Chilli Powder Grading and Marking Rules, 1964, the same having been previously published as required by the said section, namely:—

RULES

1. These rules may be called the Chilli Powder Grading and Marking (Amendment) Rules, 1967.

2. In the Chilli Powder Grading and Marking Rules, 1964, for rules 5 and 6, the following rules shall be substituted, namely:—

“5. *Grade designation marks.*—(1) The grade designation marks in the case of Chilli Powder packed in Polythene or paper bags shall consist of a designation incorporating the number of certificate of authorisation, the word ‘Agmark’ and the grade approved by the Agricultural Marketing Adviser.

(2) The grade designation mark in the case of Chilli Powder packed in tin or glass containers shall consist of a paste-on label, specifying the grade designation and bearing the design of a map of India with the word ‘Agmark’.

(3) The grade designation mark in the case of Chilli Powder packed in containers of Jute or cloth or containers in which sealed polythene bags of graded chilli powder are packed shall consist of a label, specifying the grade designation and bearing the design consisting of an outline map of India with the word ‘Agmark’ and the figure of rising sun with the words ‘Produce of India’ and ‘भारतीय उत्पाद’ resembling the one as set out in Schedule I.

(6) *Method of Marking.*—(1) The grade designation mark shall be securely affixed to or printed on each container in a manner approved by the Agricultural Marketing Adviser.

(2) In addition to the above, the following particulars shall also be clearly and indelibly marked on each container.

- (a) Date of packing in code or plain letters,
- (b) Lot number, and
- (c) Net weight.

(3) An authorised packer may, after obtaining the prior approval of the Agricultural Marketing Adviser, mark his private trade mark on a container, in a manner approved by the said Officer; provided that the private trade mark does not represent a quality or grade different from that indicated by the grade designation mark affixed to the container in accordance with these rules.”

3. In Schedule II, under column 7 “General Characteristics”, the following sentence appearing at the end shall be omitted, namely:—

“It shall pass through a standard 500 micron sieve and nothing shall remain on the sieve.”

[No. F.13-23/67-AM.]

S.O. 4084.—In exercise of the powers conferred by section 3 of the Agricultural Produce (Grading and Marking) Act, 1937 (1 of 1937), the Central Government hereby makes the following rules further to amend the Ginger Grading and Marking Rules, 1964, the same having been previously published as required by the said section, namely:—

RULES

1. These rules may be called the Ginger Grading and Marking (Amendment) Rules, 1967.

2. In the Ginger Grading and Marking Rules, 1964—

(i) for sub-rule (2) of rule 1, the following sub-rule shall be substituted, namely:—

“(2) They shall apply to Ginger (*Zingiber officinale*) (whole or powder) produced in India.”

(ii) for rule 3, the following rule shall be substituted, namely:—

“3. Grade Designation.—The grade designations to indicate the quality of ginger (whether whole or powdered) shall be as set out in column 1 of Schedules II to X”;

(iii) in rule 4, for the words and figures “Schedules II to IX”, the words and figures “Schedules II to X” shall be substituted;

(iv) for rules 5 and 6, the following rules shall be substituted, namely:—

“5. Grade Designation Mark.—(1) The grade designation mark in the case of ginger (whether whole or powdered) packed in polythene or paper bags shall consist of a design incorporating the number of the certificate of authorisation, the word ‘Agmark’ and the grade as approved by the Agricultural Marketing Adviser.

(2) The grade designation mark in the case of ginger powder packed in tins or glass bottles shall consist of a paste-on label specifying the grade designation and bearing the design of map of India with the word ‘Agmark’.

(3) The grade designation mark in the case of ginger (whether whole or powdered packed in containers of jute or cloth as also in containers in which sealed polythene bags of graded ginger (whether whole or powdered) are packed, shall consist of a label specifying the grade designation and bearing a design (consisting of an outline map of India with the word ‘Agmark’ and the figure of the rising sun with the words ‘Produce of India’ and ‘भारतीय उत्पाद’ resembling the one as set out in Schedule I.

6. Methods of Marking.—(1) The grade designation mark shall be securely affixed to or printed on each container in a manner approved by the Agricultural Marketing Adviser.

(2) In addition to the grade designation mark, the following particulars shall also be clearly and indelibly marked on each container, namely:—

- (a) date of packing in code or plain letters,
- (b) lot number, and
- (c) net weight.

(3) An authorised packer may, after obtaining the prior approval of the Agricultural Marketing Adviser, mark his private trade mark on a container, in a manner approved by the said officer, provided that the private trade mark does not represent a quality or grade different from that indicated by the grade designation mark affixed to or printed on the container in accordance with these rules.”

(v) after Schedule IX, the following schedule shall be added, namely:—

SCHEDULE X

(See rules 3 and 4)

Grade designation and definition of quality of Ginger Powder

Grade Designation	Special Characteristics								General Characteristics
	Moisture % by wt. max.	Total ash % by wt. max.	Ash insoluble (in dilute HCl) % by wt. max	Water soluble ash % by wt. max	Cold water soluble extract	Calcium (as CaO) % by wt. max.	Alcohol soluble extract % by wt. min.		
1	2	3	4	5	6	7	8	9	
Standard	13.0	8.0	1.0	1.7	10.0	2.0	4.5	1.	The Ginger powder shall be the product obtained by grinding the Ginger (whole).

2. It shall be free from admixture, from mould growth, insect, infestation or musty odour."

[No. F. 13-19/67-AM]

E. K. BALASUNDARAM, Under Secy.

(Department of Cooperation)

New Delhi, the 3rd November 1967

S.O. 4085.—Shri S. S. Puri, Joint Secretary in the Ministry of Food, Agriculture, Community Development and Cooperation (Department of Cooperation), relinquished the additional charge of the post of Secretary, National Cooperative Development Corporation, with effect from the forenoon of the 2nd November, 1967.

[No. F. 6-2/67-Plan.]

S.O. 4086.—In exercise of the powers conferred by Section 8(I) of the National Cooperative Development Corporation Act, 1962 (No. 26 of 1962), the Central Government, in consultation with the National Cooperative Development Corporation, have appointed Shri S. K. S. Chib, Joint Secretary in the National Cooperative Development Corporation, as Secretary of the Corporation with effect from the forenoon of the 2nd November, 1967.

[No. F. 6-2/67-Plan.]

V. V. NATHEN, Dy. Secy.

MINISTRY OF LABOUR, EMPLOYMENT & REHABILITATION

(Department of Labour and Employment)

New Delhi, the 6th November 1967

S.O. 4087.—In pursuance of section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the following award of the Industrial Tribunal, Jabalpur, in the industrial dispute between the employers in relation to the management of Mosaboni Mines of Indian Copper Corporation Limited and their workmen, which was received by the Central Government on the 2nd November, 1967.

**BEFORE THE CENTRAL INDUSTRIAL TRIBUNAL-CUM-LABOUR COURT,
JABALPUR**

Dated October 25, 1967

PRESENT:

Sri G. C. Agarwala, Presiding Officer.

REFERENCE NO. CGIT/LC(R) (72)/67 (JABALPUR TRIBUNAL)

REFERENCE NO. 4/65—(DHANBAD TRIBUNAL)

PARTIES:

Employers in relation to the management of Mosaboni Mines of Indian Copper Corporation Limited, Ghatsila (Singhbhum)

versus

Their workmen through the Acting General Secretary, Mosaboni Mines Labour Union, P.O. Mosaboni, Dist. Singhbhum.

APPEARANCES:

For employers—Sri K. C. Gocl, Legal Officer of the Corporation.
 For workmen—S/Sri H. B. Singh 'Arsi' General Secretary of the Union.

INDUSTRY: Copper Mine.

DISTRICT: Singhbhum (Bihar).

AWARD

The Ministry of Labour & Employment by Notification No. 24/26/64-LRI dated 21st December 1964 referred the following dispute as stated in the schedule to the order of reference for adjudication to Central Industrial Tribunal, Dhanbad, from where it was transferred to this Tribunal by Notification No. 8/25/67-LRII dated 25th April, 1967:

SCHEDULE

Whether the action of the management of Mosaboni Mines of Indian Copper Corporation Limited, P.O. Ghatsila, Dist. Singhbhum in dismissing Sri Bhupati Sen B. No. 5988 with effect from the 26th June, 1964 was justified? If not, to what relief is the workman entitled?

On examining the pleadings of the parties issues were settled on 16th June 1967 at camp Allahabad. The first date of hearing was fixed at Ghatsila on 30th August 1967, but before that, the parties entered into a pack deal on 29th August 1967 compromising some of the cases including this case out of a large number of cases which had been pending before this Tribunal. On the date of hearing, however, the management filed an application resiling from the compromise and on 6th September 1967 elaborate arguments were heard on the question whether the management had an unrestricted right to resile from a compromise agreement before it has been adopted by the Tribunal as part of the award. An order on the question was recorded on 20th September 1967 which is annexure "A" to this award. Before, however, it could be transcribed the management filed another application on 30th September 1967 that they would withdraw their objection and would abide by the compromise settlement. That being so, the dispute now remains settled by the compromise arrived at between the parties and as para 1 of the compromise petition annexure "C" would show the management has agreed to reinstate Sri Bhupati Sen. The dispute is thus satisfactorily resolved and an award is recorded in terms of para 1 of compromise agreement.

(Sd.) G. C. AGARWALA,
 Presiding Officer.
 25-10-67.

ANNEXURE "A"

BEFORE THE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL-CUM-
 LABOUR COURT, JABALPUR

Dated September 20/28, 1967

PRESENT:

Shri G. C. Agarwala, Presiding Officer.

REFERENCE UNDER SECTION 10 I.D. ACT

1. REF. No. CGIT/LC(R) (72)/67

CASES UNDER SECTION 33-A I.D. ACT

1. CASE No. CGIT/LC(A) (18)/67
2. CASE No. CGIT/LC(A) (19)/67
3. CASE No. CGIT/LC(A) (21)/67
4. CASE No. CGIT/LC(A) (23)/67

APPLICATIONS UNDER SECTION 33(2) (b)**I.D. ACT**

1. APPLICATION No. CGIT/LC(B) (20)/67
2. " " (27)/67
3. " " (31)/67
4. " " (35)/67
5. " " (47)/67
6. " " (40)/67
7. " " (46)/67

8. APPLICATION	No. CGIT/LC(B)	(49)/67
9. "	"	(54)/67
10. "	"	(57)/67
11. "	"	(72)/67
12. "	"	(78)/67
13. "	"	(78)/67
14. "	"	(82)/67

PARTIES:

M/s. Indian Copper Corporation Limited

Versus

Their Workmen.

APPEARANCES:

For employers—Shri K. C. Goel, Legal Officer of the Corporation.

For opposite party—S/Shri C. J. Vyas, Vice President & H. B. Singh "Arsi" General Secretary of Mosaboni Mines Labour Union, Ghatsila.

INDUSTRY: Copper.

DISTRICT: Singhbhum.

ORDER

1. By Notification No. 8/25/67-LRII, dated April, 25, 1967 the Ministry of Labour, Employment & Rehabilitation, Government of India, exercising powers under Section 33B I.D. Act transferred 100 cases which were references of Industrial Disputes, under Section 10 I.D. Act pending before the Central Government Industrial Tribunal, Dhanbad to this Tribunal. By the same order, it was stated that all cases arising out of those references, either under Section 33-A I.D. Act would also stand transferred to this Tribunal. In consequence of the aforesaid order, two References Nos. 4 and 79/65 of industrial disputes between the Indian Copper Corporation Ltd. (to be hereinafter described as Corporation) and their workmen were transferred to this Tribunal. In connection with these references 10 cases under Section 33-A filed by individual workmen against the Corporation and 137 cases under Section 33(2) (b) or 33(3) (b) for approval or permission filed by the Corporation were also transferred to this Tribunal. A list of these cases are appended with this order as annexure "A". A few applications were also received subsequent to the transfer of the main references, from the Corporation in respect of action taken against certain other workmen and these are also stated in the annexure "A". There is only one Union operating, both for the mines and is named as Mosaboni Mines Labour Union, to be hereinafter called, the Union. In all these cases the Corporation desired this Tribunal to determine the question whether the workman in every case was a concerned workman or not, as a preliminary question on the basis of observations made by the Hon'ble Supreme Court in Tata Iron & Steel Co. Ltd. Vs. D. R. Singh reported in 1965 (II)LLJ p. 122. The Union claimed representation in 57 cases mentioned in list but they had authority from the workman concerned in some and not in others. The Union, however, under took to file the requisite authority in the remaining cases in which they have no such authority. Full-fledged arguments on the legal aspect of the matter were, therefore, heard so as to record a comprehensive order to govern all cases of the Corporation in which they wanted determination of this question as a preliminary point. This was done at camp Allahabad on 14th July 1967. After hearing arguments from both sides an order was recorded on 25th July 1967 which is annexure "B" to this order. The order disposed of the preliminary objection raised by the Corporation in so far as purely the legal aspect of the matter was concerned and was passed for all the cases of the Corporation irrespective of the fact whether the workman concerned was or was not represented through the Union. After the said order was passed in respect of those cases in which Union claimed representation, whether being references or applications under Section 33-A or 33(2) (b) or 33(3) (b) dates were fixed for evidence and hearing between 29th August and 3rd September, 1967 at camp Ghatsila, rather Mosaboni. Meanwhile, a telegram was received on 11th August 1967 that most of the cases were being negotiated for compromise. Since, however, there were many cases in which Union was not representative of the opposite party in cases under Section 33 dates for hearing were altered but the tour programme was curtailed for three dates on 29th, 30th and 31st August 1967. On 29th August 1967 compromise petition was filed by the parties in all the cases. From the terms of settlement main Reference No 72/67 was compromised and

some cases under Section 33-A and 33(2) (b) or 33(3) (b), were also compromised. Particulars of these cases are mentioned in paragraph 2 & 3 of the compromise petition. In para 4 of the petition it was stated that main Reference No. 82/67, one case under Section 33-A (No. 22/67) and seven cases under Section 33 particulars of which were stated in the compromise petition remained unsettled and were to be decided by the Tribunal. In para 5 of the petition, it was further stated that all other applications under Section 33 shall not be opposed or contested before the Tribunal, and shall be decided in favour of the management. The petition was signed by the representatives of the management and the Union. In furtherance of this compromise petition, two cases under Section 33-A No. 15/67 and 24/67 were disposed of and the terms of compromise for these cases were accepted. In other words, the compromise petition was acted upon by the parties at least on this date. For such cases which were not compromised and were stated in paragraph 4 it was decided to commence hearing and in fact main Reference No. 82/67 and another case under Section 33-A No. 22/67 were heard and evidence was recorded in subsequent dates. When the hearing commenced on 31st August, 1967 at camp Mosaboni applications were filed on behalf of the management in 19 cases that the management would not abide by the settlement for certain reasons stated in the applications, the settlement having been brought about under false representation and was voidable at the option of the Corporation. Compromise petition is annexure "C" to this order. The application of the management is annexure "D". After hearing preliminary arguments on this application of the management it was decided to hear full-ledged arguments purely on the point of law whether the management has an unfettered right to resile from the compromise settlement and 6th September, 1967 was fixed for the purpose at camp Dhanbad. It was expressly stated that purely the legal aspect of the question should be debated and not on the justifiability or otherwise of the action of the management. The representatives of the parties argued the law point but without rendering any real assistance to the Tribunal on the question of law. Some cases were cited by the representative of the management, most of which were irrelevant. None was cited on behalf of the Union. I have, however, endeavoured to find out any parallel case for guidance but I must confess that I could not come across any in my search. It is presumably because this is a unique case of its kind, wherein the parties having arrived at a pack deal for compromise of cases pending before the Tribunal, one of them, rightly or wrongly felt aggrieved and attempted to resile from the position before the compromise could be examined and accepted in all the cases so as to be incorporated in the awards of this Tribunal and before a finality could be achieved. With the above narration of facts and observations, the legal position may now be examined.

2. The Industrial Disputes Act defines a settlement in Section 2(p) as follows:—

"settlement" means a settlement arrived at in the course of conciliation proceeding and includes a written agreement between the employer and workmen arrived at otherwise than in the course of conciliation proceeding where such agreement has been signed by the parties thereto in such manner as may be prescribed and a copy thereof has been sent to the appropriate Government and the Conciliation Officer".

It defines a settlement in two categories, namely, those which are arrived at in the course of conciliation proceedings and such which are arrived at otherwise than in the course of conciliation proceedings. For the second category, there are certain requirements which have been prescribed under Rule 58 of Industrial Disputes (Central) Rules, besides the requirements that a copy of the same has to be sent to appropriate Government and the Conciliation Officer. Such a settlement arrived at otherwise than in the course of conciliation proceedings under Section 18(1) it is binding on the parties to the agreement only. The first category of settlement arrived at in the course of conciliation proceedings as also arbitration award or an award of Labour Court or Tribunal under Sub-section (3) of Section 18 they are binding on all parties to the industrial dispute including the entire body of workmen as stated in Clause 3(d). The Act makes no provision about the position of a settlement arrived at otherwise than in conciliation proceedings but during the pendency of an industrial dispute before a Labour Court or Tribunal. When a reference is pending before a Labour Court or Tribunal whether a compromise petition fulfils the requirements of the definition of Section 2(p) I.D. Act or not, if the same is a reasonable and just settlement and is accepted by the Labour Court or Tribunal, it is incorporated in the award and then Section 18(3) is attracted. This power of the Labour Court or Tribunal to accept the compromise in recording an award is no more

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in doubt. In *Poona Mozdoor Sabha v. Dhutta and another* reported in 1956-II-LLJ p. 319 at page 321 Chagla C.J. made some doubtful observation as follows :—

“Industrial law takes no notice of any private settlement or agreement arrived at between the parties in the course of an industrial dispute. Such a private agreement belongs to the realm of contract, it may give rise to contractual rights; but when we are dealing with industrial law it has no sanction whatsoever.”

But another portion of the judgment at page 323 however, nullified the sting of the above observation. It runs as follows :—

“Industrial peace demands that sanctity should be attached to agreements freely arrived at by the parties and if the view went abroad that private settlements have no sanctity whatsoever, then there would be little chance of disputes ending by settlement between the parties. It will indeed be extremely unfortunate from the point of view of labour”.

From the aforesaid subsequent observation of the Learned Chief Justice, it is clear that sanctity was attached to agreements freely arrived at and should be honoured and acted upon by the Tribunals. The Kerala Court in 1957 (II) LLJ p. 45 *Krishnakuliy Nair v. Industrial Tribunal* considered this question as also the rights of the parties to adjust their differences wholly or in part by lawful agreements or compromise. The following is a material passage which needs reproduction :—

“Now, it is the elementary right of the parties to a dispute to adjust their matters of difference wholly or in part, by any lawful agreement or compromise. And every authority entrusted with the task of adjudicating the dispute has a duty, not a discretion, to record such agreement or compromise subject possibly to an inherent power of refusal when substantial injustice would be worked. A Tribunal therefore, to whom an industrial dispute is referred for adjudication under Section 10(1)(C) of the Industrial Disputes Act, must record a lawful agreement or compromise placed before it by the disputants. There is nothing in the Act to suggest that a particular class of agreement or compromise is outside its scope, though whether a particular compromise is lawful or not will vary with the varying character of different disputes. The expression “determination” in the definition of “award” in the Act indicates only a coming to an end, may be in any way whatever, though it may require examination and choice”.

On the principle enunciated in the above ruling, the Industrial Tribunals have been accepting compromise agreements arrived at freely and lawfully and incorporation the same in their awards. The question, however, is whether a party having entered into a lawful agreement has an unfettered and inherent right without showing just cause to resile from the same. There is no direct case law on the point but a few which have some relevancy may be stated

3. The Madras High Court in workers employed in 32 textiles mills, *Combatoore District Mill Workers' Union v. Dhanalakshmi Mills Ltd.* 1960 (II) LLJ p. 556—A.I.R. 1960 (Mad.) page 212 observed that the Industrial Tribunals have no power similar to one under Order XXIII R. 3 C.P.C. to record a compromise. In the next paragraph, however, the position was made clear by the following passage :—

“this does not, however, mean that the Tribunal is precluded from taking note of a compromise entered into between the workers and the management. Where there is a compromise, it should consider whether, in its opinion, the compromise could be adopted as its own determination of the dispute, i.e. whether it is fair, just and equitable between the parties”.

4. In the ruling under consideration, three of the Unions and the management of the mills entered into a compromise agreement. Another Union which was not a party to the agreement but represented a substantial number of the workmen of the mills did not accept the compromise and desired determination by the Tribunal. The Tribunal overruled the objection and accepting the compromise agreement recorded an award. It was in this context that the Hon'ble High Court made the above observation and held that as the Union was entitled to be heard under Section 36 I.D. Act, the Tribunal was wrong in ignoring the request and accepting the compromise.

5. The Allahabad High Court in a case *Raza Textile Labour Union v. R. Mohan* reported in I.F.L.R. 1964(8) p. 306 which has some bearing on the question considered the effect of a settlement before a statutory arbitrator under U.P. Industrial Disputes Act and which was not registered as required by Section 6B of the U.P. Act. This Section requires an agreement to be registered before the Conciliation Officer in the prescribed manner if arrived at outside conciliation proceedings. It was held that Section 6B was a self contained provision and the unregistered settlement incorporated in the award was binding by virtue of Section 6(5) of the Act. The case is therefore, is of no material help except for the position that a settlement not having been brought about in a prescribed manner can nevertheless be acted upon. The material clues, however, is furnished by the observation of the Hon'ble Supreme Court in *Swadeshi Cotton Mills v. Rajeshwar Prasad and others* reported in 1960-II-LLJ p. 707. That was a case where after the decision of the Labour Appellate Tribunal, the parties entered into a compromise in respect of an appeal pending before the Hon'ble Court. The Supreme Court framed two issues, one on the factual aspect of the compromise and second, whether it was a valid one, and remitted them for a finding from the Tribunal. The Tribunal found that the compromise had in fact taken place and was a valid one. The Supreme Court accepted the findings and disposed of the appeal in terms of the compromise. At page 710, the following material observation was made:—

"Just as an industrial dispute could have been settled between the parties either before it was referred for adjudication to the Industrial Tribunal, or after it was referred and before the award was pronounced by the Tribunal, so would it be open to the parties to settle the dispute so long as it was pending either before the Labour Appellate Tribunal or before this Court."

From the above observation, it is clear that even during the pendency of a case before a Tribunal the parties can legitimately compromise the dispute. In the last but one paragraph of the judgment at page 711, the following observation clinches the whole matter:—

"The compromise in question is intended to be filed in this Court for the purpose of enabling the parties to request this Court to pass an order in terms of the said compromise. The procedure for obtaining such an order which has to be followed is the procedure prescribed by the rules of this Court, just as, if a compromise was reached before the tribunal, the procedure to be followed before it would be the procedure prescribed by its rules".

From the above observation, it is evident that when a compromise is filed before a tribunal, the tribunal has to ascertain firstly, the fact of the compromise and secondly the validity therefore. Even though, therefore, provisions of Order XXIII Rule 3 C.P.C. may not be available to the tribunal, yet on general principles if a valid compromise has been reached it would be the duty of the tribunal to examine the same and accept the same if found valid. After all, a compromise is a contract and under Section 10 of the Indian Contract Act "all agreements are contracts if they are made by the free consent of the parties competent to contract, for a lawful consideration and with a lawful object and are not hereby expressly declared to be void". Consequently, the rule incorporated in Order XXIII R.3 C.P.C. is based on the sound principle of freedom of contracts and the requirements are the same as are found in the definition of Section 10 of the Contract Act. Even though, therefore, O.XXIII R.3 C.P.C. may not be applicable yet the tribunal would apply the general principles, particularly when the object of industrial adjudication is to achieve industrial peace and settle the disputes on considerations of social justice. When no rules of procedure are prescribed regarding any compromise arrived at during the pendency of a case before the Tribunal, the general principle will apply on the lines indicated by the Hon'ble Supreme Court in *Swadeshi Cotton Mills* case (supra).

6. It is, therefore, held that the Corporation has not got an unfettered right to resile from the compromise arrived at in these cases and the fact of the compromise to gather with its validity will have to be enquired into as a question of fact. The parties will, therefore, be directed to adduce necessary evidence on the point and will be informed accordingly.

7. After the order was dictated on 20th September 1967 and before it could be transcribed and signed the representative of the management, Shri K. C. Goel, has applied that the application dated 30th August 1967 resiling from the compromise is not being pressed and the management would abide by the compromise settlement arrived at on 4th August 1967. That being so, there is no necessity

left to call for evidence on the point of fact whether there was a compromise entered into and the same was a valid and lawful one.

G. C. AGARWALA,

Presiding Officer.

Central Government Industrial Tribunal-cum

Labour Court,

Jabalpur.

Dictated on 20-9-67
Transcribed on 28-9-67.

List of the cases under Section 33(2)(b).

ANNEXURE "A"

Sl. No.	Case No. Jabalpur		Name of the parties	
			Dhanbad	
1	2		3	
1.	CGIT/LC(B)	(18)/67 (15/65)	M/s. Indian Copper Corporation Ltd.	VS. Shri Masu, No. 1229 Car Driver.
2.	Do.	(19)/67 (34/65) (20)/67	Do.	Shri Lasoo Majhi No. 2429, R/ Checker.
3.	Do.	(36/65) (21)/67	Do.	Shri Muchiram, B. No. 7582, M/Sweeper.
4.	Do.	(38/65) (22)/67	Do.	Shri Suran Purty No. 8070, S/Checker.
5.	Do.	(39/67) (23)/67	Do.	Shri Rajendra Sirank, No. 5799, Sepoy.
6.	Do.	(40/65) (24)/67	Do.	Shri M. K. K. Nair, No. 7856, R/ Checker.
7.	Do.	(41/65) (25/67)	Do.	Shri Amia Naik, No. 1367. Cr Mazdur.
8.	Do.	(43/65) (26)/67	Do.	Shri Guha Bah. Chettrey, No. 8131, M/R.
9.	Do.	(45/65) (27)/67	Do.	Shri Bideshi Bren No. 1769, M/ Sweeper.
10.	Do.	(46/65) (28)/67	Do.	Shri Dhananjoy Pator, No. 5619, Mucker.
11.	Do.	(47/65) (29)/67	Do.	Shri Bhatla Majhi, No. 910, M/ Mazdoor.
12.	Do.	(48/65) (30)/67	Do.	Shri Ghasiram Naik No. 7272, Trammer.
13.	Do.	(50/65) (31)/67	Do.	Shri Bidooram Sardar, No. 4507.
14.	Do.	(51/65) (32)/67	Do.	Shri Muneswar, No. 3255, Trammer.
15.	Do.	(54/65) (33)/67	Do.	Shri Kalu, No. 7513, M/Sweeper.
16.	Do.	(56/65)	Do.	Shri Tila, No. 5772, F/Sweeper.

1	2	3
17.	CGIT/LC(B)	(34) of 67 (57/65) (35)/67
18.	Do.	(58/65) (36)/66
19.	Do.	(59/65) (37)/67
20.	Do.	(60/67) (38)/67
21.	Do.	(65/65) (39)/67
22.	Do.	(1/66) (40)/67
23.	Do.	(3/66) (41)/67
24.	Do.	(4/66) (42)/67
25.	Do.	(5/66) (43)/67
26.	Do.	(11/66) (44)/67
27.	Do.	(13/66) (45)/67
28.	Do.	(14/66) (46)/67
29.	Do.	(15/66) (47)/67
30.	Do.	(26/66) (48)/67
31.	Do.	(27/66) (49)/67
32.	Do.	(28/66) (50)/67
33.	Do.	(30/66) (51)/67
34.	Do.	(31/66) (52)/67
35.	Do.	(32/66) (53)/67
36.	Do.	(33/66)

Indian Copper Corporation Ltd. V3. Man Bah. Gurung, No. 5776, Sepoy.

Muneswar, No. 6595, Trammer.

Bom Bah. Tamang, No. 7708, Mucker.

Haripada Karmakar, No. 5178.

Md. Abbas, No. 2382, B1/Helder

Sk. Munu, No. 5974, Mucker.

Bhuban Narayan Deo, No. 7981.

Pratima, No. 5716, F/Sweeper.

Bhuban Bah. Thappa, No. 5719, Sepoy.

Bibhisan, No. 7529, M/Sweeper,

Baldeb, No. 5101, M/Sweeper.

Shib Shankar Nair, No. 7989, Mucker.

Ram Bilas Singh, No. 3819.

Muneswar, No. 6495, Trammer,

Bhola Karmakar, No. 2015 Mucker.

Abdul Karim, No. 4664, Mucker.

Jogendra Prasad, No. 734 M/ Mazdur.

Balbir Singh, No. 7810, Mucker.

Magan Pator, No. 2482, M/ Mazdoor.

Md. Burhan, No. 4644, Trammer.

1	2	3
37.	CGIT/LC(B)	<u>(54)/67</u> <u>(36/66)</u> <u>(55)/67</u>
38.	Do.	<u>(37/66)</u> <u>(56)/67</u>
39.	Do.	<u>(46/66)</u> <u>(56/A)/67</u>
40.	Do.	<u>(54/66)</u> <u>(57)/67</u>
41.	Do.	<u>(64/66)</u> <u>(58)/67</u>
42.	Do.	<u>(67/66)</u> <u>(59)/67</u>
43.	Do.	<u>(68/66)</u> <u>(60)/67</u>
44.	Do.	<u>(69/66)</u> <u>(61)/67</u>
45.	Do.	<u>(70/66)</u> <u>(62)/67</u>
46.	Do.	<u>(71/66)</u> <u>(63)/67</u>
47.	Do.	<u>(75/66)</u> <u>(64)/67</u>
48.	Do.	<u>(76/66)</u> <u>(65)/67</u>
49.	Do.	<u>(78/66)</u> <u>(66)/67</u>
50.	Do.	<u>(81/66)</u> <u>(67)/67</u>
51.	Do.	<u>(82/66)</u> <u>(68)/67</u>
52.	Do.	<u>(87/66)</u> <u>(69)/67</u>
53.	Do.	<u>(88/66)</u> <u>(70)/67</u>
54.	Do.	<u>(90/66)</u> <u>(71)/67</u>
55.	Do.	<u>(93/66)</u> <u>(72)/67</u>
56.	Do.	<u>(95/66)</u>
		Indian Copper Corporation Ltd. Vs. Naiki Hoe, No. 7722, T/Mazdoor, Haripada Pator, No. 3204, Muker, Prem Bah. Tamang, No. 4620, Muker, Tak Bah. Chetrry, No. 2593, Parmanand Ghasi, No. 1811, M/Sweeper, Sripat Pator, B. No. 1697, Sudhan Sharma, No. 359, Blacksmith, Abdul Manan, No. 867, F.G. Mazdoor, Nasiruddin Khan, No. 872, F.G. Mazdoor, Dhananjoy Singh, No. 5062, S. Moni, No. 7458, Muker, Bishwanath Pator, No. 3790, H/Mazdoor, Dhiren Pator, No. 5624, Trammer, Parsuram Singh, No. 4786, T/Mazdoor, Kharga Bah. Lama, No. 3447, M/R, Sadhoo Singh, No. 133, Engg. Deptt, Kamal Singh, No. 503, Rigger, Khetra Mohan Pator, No. 221 Muker, Ashit Kumar Mahato, No. 3718, M/Mazdoor, Lal Mohan Singh, No. 2237, Blaster Hr.

1	2	3		
57.	CGIT/LC(B)	<u>(73)/67</u> <u>(4/67)</u> <u>(74)/67</u> <u>5/67</u> <u>(75)/67</u> <u>6/67</u> <u>(76)/67</u> <u>7/67</u> <u>(77)/67</u> <u>8/67</u> <u>(78)/67</u> <u>13/67</u> <u>(79)/67</u> <u>14/67</u> <u>(80)/67</u> <u>15/67</u> <u>(81)/67</u> <u>16/67</u> <u>(82)/67</u> <u>39/67</u> <u>(84)/67</u> <u>41/67</u> <u>(85)/67</u> <u>42/67</u> <u>(86)/67</u> <u>43/67</u> <u>(87)/67</u> <u>159/67</u> <u>(88)/67</u> <u>60/67</u> <u>(89)/67</u> <u>61/67</u> <u>(90)/67</u> <u>63/67</u> <u>(91)/67</u> <u>64/67</u> <u>(92)/67</u> <u>65/67</u> <u>(93)/67</u> <u>66/67</u>	Indian Copper Corporation Ltd.	Vs.
58.	Do.	Do.	Dulu, No. 1868, M/Sweeper.	
59.	Do.	Do.	Gujaman Lama, No. 3522, Mucker.	
60.	Do.	Do.	R. Chattu Kutty, No. 3082, Mucker.	
61.	Do.	Do.	Sheo Prasad Singh, No. 1768, S/Inspector.	
62.	Do.	Do.	Mandal Pator, No. 4853, T/Mazdoor.	
63.	Do.	Do.	Fulchand Pator, No. 770, M/Mazdoor.	
64.	Do.	Do.	Padam Majhi, No. 5932, P/Mazdoor.	
65.	Do.	Do.	Abinash Pator, No. 3568, Mucker.	
66.	Do.	Do.	Singrai Hoe, No. 5432, Round Checker.	
67.	Do.	Do.	Basudeo Pator, No. 8023, U/G. F./Hr.	
68.	Do.	Do.	Amulya Rana, No. 4916, T/Mazdoor.	
69.	Do.	Do.	Man. Bah. Noor, No. 7493.	
70.	Do.	Do.	Bhimbadhar Dhir, No. 5855.	
71.	Do.	Do.	N. K. Colombo, No. 3111, Trammer.	
72.	Do.	Do.	Md. Burhan, No. 4644, Trammer.	
73.	Do.	Do.	Gope Bahadur Chettry, No. 29, Mucker.	
74.	Do.	Do.	Shri Raghunath, No. 1874, M/Sweeper.	
75.	Do.	Do.	Shri Rajendra Kaihartha, No. 3022, Mucker.	
76.	Do.	Do.	Shri Chure Pun, No. 5072, Sepoy.	
			Dagam Singh Ghale, No. 7695, Sepoy.	

1	2	3
77. CGIT/LC(B)	(95)/67 68/67 (96)/67	Indian Copper Corporation Ltd. Vs. Nara Hoe, No. 5673, P. F. Helper.
78. Do.	69/67 (97)/67	Do. Nuruddin Mian, No. 2920, Blaster.
79. Do.	70/67 (98)/67	Do. Chet Bah. Chettry, No. 3796, Mucker.
80. Do.	71/67 (99)/67	Do. Sanghi Bodra, No. 6332, Trammer.
81. Do.	72/67 (100)/67	Do. Chamba Singh Lama, No. 8066, Blaster.
82. Do.	73/67 (101)/67	Do. Darud Khan, No. 6005, Mucker.
83. Do.	74/67 (102)/67	Do. Sakal Bah. Darjee, No. 6070, Mucker.
84. Do.	75/67 (103)/67	Do. Bhuban Pator, No. 2431, Mucker.
85. Do.	76/67 (104)/67	Do. Keshab Majhi, No. 4183, Mucker.
86. Do.	77/67 (105)/67	Do. Ram Majhi, No. 4796, M/Sardar
87. Do.	78/67 (106)/67	Do. Lal Bah. Chettry, No. 8438, Mucker.
88. Do.	79/67 (107)/67	Do. Bikram Murmoo, No. 7871, Mucker.
89. Do.	80/67 (108)/67	Do. Ram Chandra Giri, No. 5448, M/R.
90. Do.	81/67 (109)/67	Do. Lakhinder Majhi, No. 5879, Mucker.
91. Do.	82/67 (110)/67	Do. Tuney Darjee, No. 4833, Trammer.
92. Do.	83/67 (111)/67	Do. Makar Bah. Lama, No. 4842, M/R.
93. Do.	84/67 (112)/67	Do. Lakhan Lal Neor, No. 7342, M/R.
94. Do.	85/67 (113)/67	Do. Lal Bah. Tamang, No. 3533, M/R.
95. Do.	86/67 (114)/67	Bhakta Bah. Sonar, No. 1338 M/R.
96. Do.	87/67	Krishna Bah. Srists, No. 4740 Mucker.

97.	CGIT/LC(B)	(115)/67 88/67 (116)/67 89/67 (117)/67 90/67 (118)/67 91/67 (119)/67 92/67 (120)/67 93/67 (121)/67 94/67 (122)/67 95/67 (123)/67 96/67 (124)/67 97/67 (125)/67 98/67 (126)/67 99/67 (127)/67 100/67 (128)/67 101/67 (129)/67 102/67 (130)/67 103/67 (131)/67 104/67 (132)/67 105/67 (133)/67 106/67 (134)/67 107/67	Indian Copper Corporation Ltd.	W.	Lal Bah. Tamang, No. 7935, Mucker.
98.	Do.	Do.	Do.	Sher Bah. Chettry, No. 3597, M/R.	
99.	Do.	Do.	Do.	Padam Bah. Chettry, No. 4047, M/R.	
100.	Do.	Do.	Do.	Padam Bah. Lama, No. 2944, M/R.	
101.	Do.	Do.	Do.	Som Bah. Thappa, No. 2813, Mucker.	
102.	Do.	Do.	Do.	Prem Bah. Neor, No. 3605, Mucker.	
103.	Do.	Do.	Do.	Prem Bah. Chettry, No. 2609, Mucker.	
104.	Do.	Do.	Do.	Kashilingam, No. 2026, Mucker.	
105.	Do.	Do.	Do.	Prafulla Simli, No. 2859, Mucker.	
106.	Do.	Do.	Do.	Salkhan Hansda, No. 8477, Mucker.	
107.	Do.	Do.	Do.	Talak Bah. Chettry, No. 7862, Mucker.	
108.	Do.	Do.	Do.	Dhanu Hansda, No. 2896, T/Mazdoor.	
109.	Do.	Do.	Do.	Kharga Bah. Thappa, No. 4844, Mucker.	
110.	Do.	Do.	Do.	Ananda Sardar, No. 2948, T/Mazdoor.	
111.	Do.	Do.	Do.	Padam Bah. Lama, No. 7065, T/Mazdoor.	
112.	Do.	Do.	Do.	Nar Bah. Darjee, No. 4867, Trammer.	
113.	Do.	Do.	Do.	Surbir Chettry, No. 5598, Trammer.	
114.	Do.	Do.	Do.	Thiraj Upadhyya, No. 4803, Trammer.	
115.	Do.	Do.	Do.	Hari Giri, No. 2636, Mucker.	
116.	Do.	Do.	Do.	Bil Bah. Chettry, No. 4474, Mucker.	

I	2	3
117.	CGIT/LC(B) (135)/67 108/67	Indian Copper Corporation Ltd. Vs. Chabilal Neor, No. 4373, Trammer.
118.	Do. (136)/67 109/67	Do. Dhir Singh, No. 5154, U/G Sweeper.
119.	Do. (137)/67 110/67	Do. Kushnu Majhi, No. 5894, Mucker.
120.	Do. (138)/67 111/67	Do. Birkha Bah. Thappa, No. 4991, M/R.
121.	Do. (139)/67 112/67	Do. Ismailuddin, No. 2702, Mucker.
122.	Do. (140)/67 113/67	Do. Karna Bah. Mogor, No. 2012, Mucker.
123.	Do. (141)/67 114/67	Do. Aswini Kr. Adhikari, No. 2323 Mucker.
124.	Do. (142)/67 115/67	Do. Ratna Bah. Chetry, No. 2257, B/Hr.
125.	Do. (143)/67 116/67	Do. Thakram Darjee, No. 2951, J/ Mazdoor.
126.	Do. (144)/67 117/67	Do. Ram Bah. Chetry, No. 3009, Mucker.
127.	Do. (145)/67 118/67	Do. Dasmat Majhi, No. 2643, T/ Mazdoor.
128.	Do. (146)/67 119/67	Do. Netra Bah. Thappa, No. 8033, Mucker.
129.	Do. (147)/67 120/67	Do. Bhim Bah. Upadhy, No. 8064, Mucker.
130.	Do. (148)/67 121/67	Do. R. Rajee, No. 6230, Lorry Driver.
131.	Do. (149)/67 122/67	Do. C. Debdas, No. 3258, Shaft Mazdoor.
132.	Do. (150)/67 123/67	Do. Sashi Bhusan Bhakt, No. 5205, H/Mazdoor.
133.	Do. (151)/67 124/67	Do. C. Debdas, No. 3258, Shaft Mazdoor.
134.	Do. (152)/67 124/67	Do. Girish, No. 1884, M/ Mazdoor.
135.	Do. (153)/67 125/67	Do. Tajuddin Mia, No. 5488, Trammer.
136.	Do. (154)/67 126/67	Do. Kashim Khan, No. 8056, Trammer.

1	2	3
137.	CGIT/LC(B)	(180)/67 62/67
		Indian Copper Vt. Corporation Ltd.
138.	Do.	(181)/67
139.	Do.	(182)/67
140.	Do.	(183)/67
141.	Do.	(184)/67
142.	Do.	(185)/67
143.	Do.	(186)/67
144.	Do.	(187)/67
145.	Do.	(188)/67
146.	Do.	(189)/67
147.	Do.	(190)/67
148.	Do.	(191)/67
149.	Do.	(192)/67
150.	Do.	(193)/67
151.	Do.	(194)/67
152.	Do.	(195)/67
153.	Do.	(196)/67
154.	Do.	(197)/67
155.	Do.	(198)/67
156.	Do.	(199)/67
157.	Do.	(200)/67
158.	Do.	(202)/67
159.	Do.	(203)/67
160.	Do.	(204)/67
161.	Do.	(205)/67
162.	Do.	(206)/67
163.	Do.	(207)/67
164.	Do.	(208)/67
165.	Do.	(209)/67
166.	Do.	(210)/67
167.	Do.	(211)/67
		Lal Bah. Chettry, No. 2037.
		Hariram, Belder, No. 8498, Mucker.
		Ladu Hoe, No. 3646.
		Chandrai Majhi, No. 7951, Mucker.
		Srinath Majhi, No. 2669, T/ Mazdoor.
		Pancha Keshram, No. 471 Mucker.
		Jitu Mahali, No. 5812, Mucker.
		Kandey Hoe, No. 4619, Mucker.
		Rattan Sabar, No. 7977, Trammer.
		Dukhu Mukhi, No. 8640, M/Sweeper.
		Ashram, No. 5170, M/Sweeper.
		Shri Suren Pator, No. 7719, M/Mazdoor.
		Bhagabati, No. 5116, M/Mazdoor.
		Rengta Majhi, No. 7426, Trammer.
		Bhali, B. No. 7524, M/S. Sweeper
		Narendra Behra, No. 7619, M/Sweeper.
		Haradhan Bharik, No. 7067, Trammer.
		Padam Ch. Naik, No. 1814, M/Sweeper.
		Sidha Bhoipai No. 2975, Trammer.
		Rattan Sagar, No. 8642, M/Sweeper.
		Kartik, No. 8660, M/Sweeper.
		Som Bah. Laka, No. 3291, Mucker.
		Makardhaj Chettry, No. 5820, H/Mazdoor.
		Ismailuddin, No. 4655, Trammer.
		Tek Bah. Gurung, No. 47573 Mucker.
		Kharga Bah. Chettry, No. 7870, Mucker.
		Kripa Singh Lama, No. 8021 Mucker.
		Rana Bah. Chettry, No. 4559, Trammer.
		Padam Bah. Thakuri, No. 4780, Mucker.
		Lal Bah. Chettry, No. 4724, Mucker.
		Him. Bah. Chettry, No. 6113, Mucker.

1	2	3
168.	Do.	(212)/67
169.	Do.	(215)/67
170.	Do.	(216)/67
171.	Do.	(217)/67
172.	Do.	(218)/67
173.	Do.	(219)/67
174.	Do.	(220)/67
175.	Do.	(221)/67
176.	Do.	(222)/67
177.	Do.	(224)/67
178.	Do.	(227)/67
179.	Do.	(228)/67
180.	Do.	(233)/67
		Sukra Mahakur, No. 819, M/ Mazdoor.
		Narain Giri, B. No. 7093, Mucker.
		Mohammad Pin, B. No. 3440, Mucker.
		Padam Bah. Chettry, No. 4920, M. Runner.
		Som Bahadur Neor, No. 8458, Mucker.
		Basant Kumar Mahapatra, No. illegible Driver, Ct. II.
		Bhadra Bahadur Nagar, No. 4441 T. Mazdoor.
		Kannan Baidu, B. No. 2506 Hosting Mazdoor.
		Debir Prasad Srista, No. 2628, Round Checker.
		Kishuna Majhi, No. 6102, M/ Mazdoor.
		Deleswar Mahanandia, No. 7874 Male Sweeper.
		Arjoon Majhi, No. 2519, T Mazdoor.
		Bhubaneswar Chaubey, B. No. 500, Sepoy.

ANNEXURE B

ORDER

After the pronouncement of Hon'ble Supreme Court in *Tata Iron & Steel Company Vs. Singh (D.R.)* reported in 1965-II-LLJ p. 122 and decided on March 19, 1965, the employers in most cases, whether opposing an application under Section 33-A of I.D. Act or themselves applying for approval under Section 33(2) (b) I.D. Act have solicited decision of the Tribunal on the preliminary question whether the workman applying under Section 33-A or punished for whom approval is sought, was or was not "concerned workman" in the pending reference of industrial dispute. The decision of the Hon'ble Supreme Court in the above referred case has been rather wrongly interpreted. That was a case decided when the position of law was not settled and somewhat inconsistent views had been taken by different High Courts on the point. The leading case of the Hon'ble Supreme Court on the subject namely, *New India Motors (P) Ltd. Vs. Morris (K.T.)* (1960/I-LLJ p. 551) had probably not seen the light of the day or had not gained sufficient publicity when the Central Government Industrial Tribunal, Dhanbad overruled the contention of the employers that the Tribunal should determine the preliminary question whether the employee, D. R. Singh, was or was not concerned with four other references pending before the Tribunal. The view taken by the Tribunal that such a contention could not be raised by the employer and if he thought that Section 33 did not apply he should withdraw the application and take the consequences. On that view, the Tribunal refused to entertain the plea and proceeded to deal with the merits of the application. The Hon'ble Supreme Court disapproved of this logic of the Tribunal on the ground that when inconsistent views had been taken by different High Courts such a stand taken by the Tribunal was illogical and unsatisfactory. The Hon'ble Supreme Court clearly re-affirmed the broader construction of the words "workman concerned in such dispute" as decided in two earlier decisions namely, *New India Motors Private Limited Vs. Morris (K.T.)* (1960-I-LLJ p. 551) and *Digwadih Colliery Vs. Ramji Singh* (1964-II-LLJ p. 143). Now that a broader construction has been unequivocally enunciated and reaffirmed by the Hon'ble Supreme Court, there is no justification left for employers now to solicit the advice from Tribunal while making applications under Section 33(2)(b).

It is of course open to them to oppose an application under Section 33-A of a workman on the ground that he was not a concerned workman in the reference under Section 10 I.D. Act. But to ask the Tribunal to determine this point when the position of law is clearly stalled and well settled would really be tantamount to rendering an advice on a question which is rather a mixed question of law and fact. The circumstances of Tata Iron & Steel Co. case on the authority of which the employers seek the direction of the Tribunal no more exist now and they were different when the said case was decided and observations were made by the Hon'ble Supreme Court.

Since, however, the question has been debated, it is necessary to analyse and to state the law as propounded by the Hon'ble Supreme Court. For the first time, the question came to be considered by the Hon'ble Court in New India Motors case (*supra*) where their Lordships examined the construction of the words "workmen concerned in such dispute" from different stand points. The importance of the definition of industrial dispute as prescribed in Section 2(k) was first examined and emphasised. It was then pointed out under Section 18(3) of the Act, an award binds not only parties to the dispute but all employees in the establishment. The object of enacting Section 33 was also referred in this connection. Lastly, even as a matter of construction pure and simple their Lordships found no justification for assuming that the workman concerned in such dispute must be workmen directly or immediately concerned in the said dispute. The observation in the following passage which may be called a dictum on the point is pertinent:—

"In dealing with the question as to which workmen can be said to be concerned in an industrial dispute we have to bear in mind the essential condition for the raising of an industrial dispute itself, and if an industrial dispute can be raised only by a group of workmen acting on their own or through their union, then it would be difficult to resist the conclusion that all those who sponsored the dispute are concerned in it. As we have already pointed out, this construction is harmonious with the definition prescribed by S.2(s) and with the provisions contained in S.18 of the Act. Therefore, we are not prepared to hold that the expression "workmen concerned in such dispute" can be limited only to such of the workmen who are directly concerned with the dispute in question. In our opinion, that expression includes all workmen on whose behalf the dispute has been raised as well as those who would be bound by the award which may be made in the said dispute."

In the last paragraph their Lordships approved of the construction placed by the Labour Appellate Tribunal in Eastern Plywood Manufacturing Company Ltd. Vs. Eastern Plywood Manufacturing Workers' Union (1958-I-LLJ 628). A few rulings of other High Courts were also referred, out of which the case of Andhra Scientific Company Ltd. Vs. Seshagiri Rao (A) (by Andhra Scientific Company Employees' Union (1959-II-LLJ. 717) appears to be a misprint as this case does not at all deal with the question. Actually another case Sri Rama Sugars & Industries V. Industrial Tribunal and two others reported at page 713 of the same volume and immediately preceding the Andhra Scientific Company Ltd. case in the same volume deals with this question and the Andhra High Court at page 716 preferred the broader interpretation following the Newton Studies Ltd. Vs. Ethirajulu (T.R.) and others (1958-I-LLJ p. 63) which also discussed question and adopted the broader construction. In doing so, guidance was taken from observations of the Hon'ble Supreme Court in Automobile Product of India Vs. Rukmajiba (1955-I-LLJ p. 346) regarding the object for which Section 33 of the I.D. Act was enacted. The narrow view adopted by the Bombay High Court in New Jahanir Vakil Mills Ltd., Bhavanagar V. N. L. Vyas and others (1958-II-LLJ 573) was expressly rejected by the Hon'ble Supreme Court both in New India Motors case as also in Tata Iron & Steel Co. case. It would be interesting to state that the Bombay High Court also considered the effect of Section 18 of the I.D. Act, but held that the award or settlement would not bind the whole body of the workmen who sponsored the dispute but only such of the workmen who are affected and are working in the same department. The three concerned workmen in that case belonged to ringframe Department while the references concerned contain other workmen of the bleaching department. This distinction drawn by the Bombay High Court apparently was not approved by the Hon'ble Supreme Court while rejecting the narrower view. It follows, therefore, that the Hon'ble Supreme Court has laid down the law that all workmen who will be bound by the reference under Section 10 of I.D. Act would be the person concerned in the dispute. The other

two cases of the Hon'ble Supreme Court which are usually referred for a different interpretation are Upper Ganges Valley Electric Supply Co. Ltd. Moradabad **Vs.** Srivastava (G.S.) reported in 1963 (I) LLJ p. 237 and Digwadih Colliery **Vs.** Ramji Singh (1964-II-LLJ p. 143). In the former case while considering the question of pendency of certain appeals before the L.A.T. their Lordships found that only one appeal was pending which related to the grant of annual increment to a workman M. K. Varshney. It was casually observed that the same was an individual dispute in respect of one employee and so the present respondent could not be said to be concerned with that dispute. Full facts about that appeal were not available to the Hon'ble Court and it was not known whether the dispute regarding Varshney had or had not been espoused by any Union. It was also not known whether the employee concerned Srivastava had any connection or nexus through any union so as to be concerned in the reference regarding Varshney. The observation of the Hon'ble Court, therefore, is not to be interpreted literally for any guidance. The Digwadih case is only an authority on the point that a workman when he files an application under Section 33-A has to establish that he was concerned in the dispute under reference. The complainant in that case had made no averment about the nature of the said dispute and had not indicated how he was concerned in the dispute under reference. On the other hand, the company had shown that the reference reference was on behalf of the chaprasis and watchmen of the collieries for overtime wages and the complainant was a clerk in grade III. With this manifest distinction it was for the complainant to have established how he was concerned in that reference. He could have proved it by showing that the dispute under reference regarding Chaprasis and watchmen was sponsored by the union of which he was a member and was thus concerned with the industrial dispute or that he was one of the workmen who had raised the industrial dispute. In the absence of any such information, the Hon'ble Supreme Court held that complainant under Section 33A cannot succeed on the presumption that the reference of the pending industrial dispute must necessarily have had a nexus with the complainant. It may be noticed that in the Tata Iron & Steel Co. case the Hon'ble Supreme Court observed at p. 123. In this latter case, this Court considered the conflicting judicial decisions rendered by the different High Courts and has approved of the broader construction of the words "workmen concerned in such dispute". The word "latter" is presumably a slip for "former" as the Hon'ble Court had considered the conflicting judicial decisions in New India Motors case and had approved of the broader construction. The broader construction therefore remains reaffirmed in Tata Iron & Steel Company case.

After the Tata Iron & Steel Co. case the Patna High Court had occasion to consider the rulings of the Hon'ble Supreme Court as also one other ruling of that very court in New India Sugar Mills Ltd. case which is not yet reported in Labour Law Journal but has been so done by Mines and Factories Journal in the issue of April, 1967, at page 494. The Patna High Court adopted the broader construction and found a common clue as nexus between the reference and the workman against whom approval was sought under Section 33(2)(b) inasmuch as there was an allegation of victimisation in both cases and the sponsoring union was the same. Such an approach was not indicated by the Hon'ble Supreme Court and in fact may be impossible for an employer to anticipate what would be the averment of the workman against whom an approval is sought or in fact whether he would at all be represented by the same union or any union. To my mind, answer to the question while determining whether a workman is concerned or not in the industrial dispute under reference rests on the principal consideration whether the said workman was or was not a party directly or indirectly through the Union in sponsoring the industrial dispute under reference. In an application under Section 33-A, he has to establish the fact himself and in an application for approval under Section 33(2)(b) it should already be known to the employer in the ordinary course whether the workman against whom approval is sought was or was not concerned in sponsoring the industrial dispute under reference. If he was, he is a concerned workman, whatever may have been the nature of the industrial under reference, as an award in that reference would bind him also along with the other workmen. But if he was not in any way connected in the sponsoring of the dispute either through the Union or collectively with other workmen who espoused the industrial dispute, he would not be a concerned workman. Such a position can easily be envisaged when there are more than one unions. The sponsoring union of an industrial dispute under reference may be a different union than the workman who applies under Section 33-A or against whom an approval is sought under Section 33(2)(b). In the latter case, he may not be a member of any union and or if at all may be a member of a different union. In such a case, he cannot be called to be workman concerned in the dispute. In this connection, it is pertinent

to notice the amendment now made as Section 2-A which has been added by Act XV of 1965. Under this newly added section, dismissal, discharge, or retrenchment or termination of service of an individual workman shall now be deemed to be an industrial dispute notwithstanding that no other workman nor any union of workmen is a party to the dispute. With the amended law a workman in his individual capacity can now raise a dispute about the termination of his service without the recourse of having help from other workmen or the union. If such a case results in a reference, obviously in such a reference another workman against whom an approval is sought by the employer under Section 33(2)(b) would not be a concerned workman in the reference as the imposition of the term "industrial dispute" in Section 2A is merely fictional and notional. It is, therefore, easy to demarcate class of cases in which a particular workman would be a concerned workman or would not be so during the pending of a reference under Section 10. This is what I conceive to be the state of law as enunciated by the Hon'ble Supreme Court.

(Sd.) G. C. AGARWALA,
Presiding Officer,
Industrial Tribunal-cum-Labour Court (Central), Jabalpur.

25-7-67.

ANNEXURE C

(True Copy)

Memorandum of Settlement between the Management of Indian Copper Corporation Ltd. and their workmen of Mosaboni Mines represented by the Mosaboni Mines Labour Union, in respect of the Industrial Disputes pending adjudication before the Industrial Tribunal-cum-Labour Court (Central) at Jabalpur.

Names of Parties

Representing the Management

1. Mr. T. C. W. H. Blay, Ag.M.S.
2. Mr. K. Ramamoorthi—L.O.

Representing the workmen

1. Mr. H. B. Singh Arsi, General Secretary, M.M.L.U.
2. Mr. S. K. Das, Asst. Secretary, M.M.L.U.
3. Mr. S. N. Aditya, Asst. Secretary, M.M.L.U.

Short Recital of the case:

Whereas in its letter No. MMLU/103/MS/64, dated 3-10-64 and No. MMIU/G-1A(CO)/64-3, dated 8th November, 1964, the Mosaboni Mines Labour Union raised Industrial Disputes for reinstatement of Sri Bhupati Sen (Badge No. 5998) and for supply of free electricity and fuel to Sri U. C. Patnaik (Badge No. 1706) respectively.

And whereas these disputes were referred by the Government of India in the Ministry of Labour, Employment and Rehabilitation to the Central Government Industrial Tribunal for adjudication.

And whereas during the pendency of the aforesaid references before the Industrial Tribunal, various applications u/s 33(2)(b) and u/s 33(3)(b) of the Industrial Disputes Act have been made by the Management and complaints u/s 33A of the Industrial Disputes Act have been made by certain workmen.

And whereas the aforesaid two References are pending as No. 72 of 1967 and No. 82 of 1967 before the Industrial Tribunal-cum-Labour Court (Central) at Jabalpur and the cases under Sections 33 and 33A I.D. Act are also pending before the same Tribunal and numbered as detailed in the Schedules 'A' and 'B' annexed hereto.

And whereas the Parties hereto, with a view to create better understanding, promote healthy Industrial Relations and maintain Industrial peace, after repeated discussions have arrived at an amicable settlement on this Friday, the 4th of August 1967 on the following terms and conditions:—

Terms of settlement:

1. In the main Reference case No. 72 of 1967, it is agreed that Sri Bhupati Sen shall be reinstated as a special case and is allowed one month's time to

resume duty. The intervening absence from the date of Sri Bhupati Sen's dismissal till the date of his resuming duty under this settlement shall be treated as special leave with loss of all benefits. Sri Bhupati Sen's wages shall be the same as he was getting at the time of his dismissal.

2. In respect of the cases u/s 33A I.D. Act, it is agreed as follows:

- (i) Case No. 15 of 1967—The complaint of Sri Abdul Haque Khan (B. No. 461/E) shall not be pressed before the Tribunal.
- (ii) Case No. 16 of 1967—Sri Ganguli Singh (B. No. 5055/WW) shall be allowed one day off for 7th June, 1965, but this shall not form a precedent.
- (iii) Case No. 17 of 1967—The complaint of Sri Jitrai Mahali (B. No. 5221) shall not be pressed before the Tribunal.
- (iv) Case No. 18 of 1967—Sri J. N. Bhattacharjee (B. No. 1400/E) shall be given a special Increment of 42 Paise with effect from 1st August, 1967.
- (v) Case No. 19 of 1967—Sri S. B. Barua (B. No. 5724) shall be paid Acting Allowance for 18 days, i.e. from 22nd February, 1965 to 25th February, 1965 and from 1st March, 1965 to 14th March, 1965.
- (vi) Case No. 20 of 1967—The complaint of Sri M. M. Pati (B. No. 6236) shall not be pressed before the Tribunal.
- (vii) Case No. 21 of 1967—Sri Periappa Naidu (B. No. 7336) shall be allowed leave for the year 1965.
- (viii) Case No. 23 of 1967—Sri R. Ramswamy (B. No. 3429) shall be allowed leave for the year 1965.
- (ix) Case No. 24 of 1967—The Warning Chit No. 24003 issued to Sri Ram Bilas Singh (B. No. 3819) for absence without leave for 2 days, i.e. 18th & 19th of November, 1966, shall be cancelled.

3. In respect of the cases u/s 33(2)(b) and 33(3)(b) of the I.D. Act it is agreed as follows:—

- (i) Case No. 18 of 1967—Management's application for approval of dismissal of Sri Mosu (B. No. 1228) shall not be opposed before the Tribunal. However, the dismissal shall not be considered as a bar against his seeking fresh employment.
- (ii) Case No. 20 of 1967—Sri Muchi Ram (B. No. 7582) shall be re-employed in his former designation (sweeper) by 14th September, 1967, in the usual way.
- (iii) Case No. 27 of 1967—Sri Dhananjoy Pator (B. No. 5619) shall be re-employed in his former designation (Mucker) by 14th October, 1967, in the usual way.
- (iv) Case No. 31 of 1967 } Sri Muneswar (B. No. 6495) shall be re-employed in his former designation
Case No. 35 of 1967 } Case No. 47 of 1967 } (Trammer) by 14-10-1967 in the usual way.
- (v) Case No. 39 of 1967—The Management's application for approval of the dismissal of Sri Sk. Munu (B. No. 5974) shall not be opposed before the Tribunal. However, the dismissal shall not be considered as a bar against his seeking fresh employment, and he may apply to the Mines Superintendent for consideration of his re-employment.
- (vi) Case No. 40 of 1967—Sri Bhuban Narayan Deo (B. No. 7981) shall be re-employed in his former designation (Timber Mazdoor) by 14th October, 1967, in the usual way.
- (vii) Case No. 45 of 1967—The Management's application for approval of the action taken against Sri Shib Shankar Nair (B. No. 7989) shall not be opposed before the Tribunal.
- (viii) Case No. 46 of 1967—Punishment of 4 days suspension issued to Sri Ram Bilash Singh (B. No. 3819) for absence without leave from 21st March, 1966 to 3rd April, 1966, shall be set aside but the final warning issued for the same shall stand.
- (ix) Case No. 49 of 1967—Sri Abdul Karim (B. No. 4664) shall be re-employed in his former designation (Mucker) by 14th October, 1967, in the usual way.
- (x) Case No. 54 of 1967—Sri Naiki Hoe (B. No. 7722) shall be re-employed in his former designation (Timber Mazdoor) by 14th October, 1967, in the usual way.

(xi) Case No. 57 of 1967—Sri Parmanand Ghasi (B. No. 1811) shall be re-employed in his former designation (Sweeper) by 14th September, 1967, in the usual way.

(xii) Case No. 72 of 1967—Sri Lal Mohan Singh (B. No. 2237) shall be re-employed in his former designation (Blaster Helper) by 14th October, 1967, in the usual way.

(xiii) Case No. 76 of 1967—Punishment of 4 days suspension issued to Sri Sheo Prasad Singh (B. No. 1768) for absence without leave in the year 1966 shall be set aside but the final warning issued for the same shall stand.

(xiv) Case No. 78 of 1967—Sri Phul Chand Pator (B. No. 770) shall be re-employed in his former designation (M. Mazdoor) by 14th October, 1967, in the usual way.

(xv) Case No. 82 of 1967—Sri Basudeo Pator (B. No. 8023) shall be re-employed in his former designation (U/G Fitter, Helper) by 14th October, 1967, in the usual way.

(xvi) Case No. 84 of 1967—The Management's application for the approval of the dismissal of Sri Amulya Rana (B. No. 4916) shall not be opposed before the Tribunal. The dismissal however, shall not be a bar against his Re-employment and Sri Rana may apply to the Mines Superintendent for consideration of his re-employment.

4. The parties could not agree on any settlement in respect of the main Reference No. 82 of 1967, case u/s 33A I.D. Act No. 22 of 1967 and the cases u/s 33 I.D. Act, No. 24 of 1967, No. 59 of 1967, No. 60 of 1967, No. 61 of 1967, No. 62 of 1967, No. 68 of 1967 and No. 69 of 1967 which remain unsettled to be decided by the Tribunal.

5. All other applications u/s 33 I.D. Act pending before the Tribunal and not settled hereto before shall not be opposed or contested before the Tribunal and shall be decided in favour of the Management.

6. Both the parties shall jointly apply to the Industrial Tribunal-cum-Labour Court (C), Jabalpur, to take this settlement on record and dispose of the cases settled herein in terms of this compromise.

Witnesses:

(Sd.) M. N. SAHAI.
(Sd.) MOBARAK AHMAD.

Dated: 4th August 1967.
Mosaboni Mines.

1. Representing the Management.

(Sd.) T. C. W. H. BLAY.
(Sd.) K. RAMAMOORTHI.

2. Representing the Union.

(Sd.) H. B. SINGH ARSI.
(Sd.) S. N. ADITYA.
(Sd.) S. K. DAS.

ANNEXURE "D"

BEFORE THE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL-CUM-LABOUR COURT, JABALPUR (Camp: Ghatsila)

RE: CASE No. 72 OF 1967 (U/s 10 I.D. ACT)

Indian Copper Corporation Limited.

Versus

Their Workmen.

It is respectfully submitted as follows on behalf of the abovenamed Corporation:—

1. That a settlement dated 4th August, 1967, has been filed in the above case on 22nd August, 1967.
2. That the Settlement is voidable in as much it was made under a false representation by the Union's General Secretary, Sri H. B. Singh

'Arsi', that he had the letters of Authority from the workmen concerned to compromise all cases and the Corporation agreed to the Settlement only because thereby almost all the cases were amicably settled and the Corporation was saved from the botheration and expenses of producing evidence in these cases.

3. That on the hearing on 29th August, 1967, it was found that the Union has filed letters of Authority in 28 cases only with the result that the Corporation has been left to produce evidence in almost all cases, the total number of cases being about 200.
4. That out of 28 cases in which the Union has filed the Authority, majority of the cases are such in which the Corporation has granted some concession.
5. That the above facts clearly show that the Union's representatives deceived the Corporation's representatives and obtained the Settlement by misrepresentation.

It is, therefore, prayed that the Settlement being voidable at the Corporation's discretion, may kindly be treated as null and void and the case may kindly be disposed of on merits.

For Indian Copper Corporation Limited.

Ghatsila,

Date: 30-8-67.

Sd/- Illegible,

Ag. General Manager.

Part of Award

[No. 24/26/64-LRI.]

S.O. 4088.—In pursuance of section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the following award of the Industrial Tribunal, Jabalpur, in the industrial dispute between the employers in relation to the Tirodi Manganese Mines of Messrs Kasturchand Oswal and their workmen, which was received by the Central Government on the 2nd November, 1967.

BEFORE THE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL-CUM-
LABOUR COURT, JABALPUR.

Dated October 26, 1967.

PRESENT:

Sri G. C. Agarwala.—Presiding Officer.

REFERENCE NO. CGIT/LC(5) OF 1967.

PARTIES:

Employers in relation to the Tirodi Manganese Mines of Messrs. Kasturchand Oswal, Mine Proprietor Seoni (M.P.).

Versus

Their workmen through The Secretary, Samyukta Khadan Mazdoor Sangh, P.O. Tirodi (M.P.).

APPEARANCES:

For employers.—Sri Kastur Chand, Proprietor of the firm.

For workmen.—Sri P. K. Thakur, Vice President, Samyukta Khadan Mazdoor Sangh, P.O. Tirodi, Seoni (M.P.).

INDUSTRY: Manganese Mine:

DISTRICT: Seoni (M.P.).

AWARD

By Notification No. 35/27/66-LRI dated 10th February, 1967 the Ministry of Labour and Employment referred the following matter of dispute between Tirodi Mines of M/s. Kastur Chand Oswal, Mines Proprietor, Seoni, and their workmen under Section 10 I.D. Act, for adjudication, to this Tribunal:

Matter of Dispute.

Whether the management of Tirodi Mines of Messrs Kasturchand Oswal, Mines Proprietors, Seoni (Madhya Pradesh) was justified in stopping Shri Bhaudas Batile from work with effect from the 30th March, 1964?

If not, to what relief is the workman entitled?

2. The case has remained pending because of the repeated defaults on the part of the employer who is one Sri Kastur Chand Oswal himself. After usual notice when a proper statement was not received from the employer an *ex parte* order was recorded on 30th March, 1967, which was set aside on payment of Rs. 25 as costs on 17th April, 1967, and on which date a statement of claim was filed. After rejoinders, an additional issue was framed on 6th May, 1967, which runs as follows:—

Addl. Issue

Whether the workman, Bhaudas Bagde, himself abandoned employment or was he denied work by the employers without justification?

3. The employer again absented on the date of hearing which was 30th May, 1967, and on 5th June, 1967 *ex parte* evidence was recorded. Before, however, award could be recorded the employer on 26th June, 1967, again applied for setting aside *ex parte* order and on payment of Rs. 50 as costs on 16th September, 1967, he was allowed appearance. On the next date of hearing which was 23rd October, 1967, Sri Kastur Chand again defaulted and sent a representation stating that he had not to produce any evidence and that a date for arguments be given. Arguments were thereafter heard on 26th October, 1967, from both sides.

4. The short dispute is that the workman, Bhaudas Bagde, was a permanent employee on a monthly pay of Rs. 60 from 29th May, 1962. Since the mine was closed his services were terminated on 30th October, 1962. He was again re-employed on 1st October, 1963, according to employer on weekly wages of Rs. 10 till 30th March, 1964, according to the Union, Samyukta Khadan Mazdoor Sangh, which sponsored the dispute his services were terminated on this date, whereas according to employer he himself abandoned employment and ceased to appear. It was further alleged by the employer that the workman had been paid Rs. 30 as an advance. The mine sometime after 30th March, 1964, was closed and therefore according to the employer there was no question of giving him employment.

Finding:—

5. Since the dispute relates only from the date 30th March, 1964, since when the workman, Bhaudas Gupta, has admittedly not been in employment the only question for determination is whether he had himself been absenting and abandoned employment or the employer terminated his services. The workman concerned, Bhaudas Bagde, gave his *ex parte* evidence in which he stated that he was again re-employed on 1st October, 1963, not on weekly basis but on the monthly pay of Rs. 60 per month when he himself did not abandon employment but Sri Kastur Chand refused to take him further in employment. There is no rebutting evidence to this effect on the part of the employer. That Bhaudas Bagde was in employment till 30th March, 1964, is proved by the document filed by the employer himself (Ex. E/1) and in which the receipt of Rs. 30 as advance was admitted by Bhaudas. In the absence of any evidence to the contrary, the statement of Bhaudas will have to be accepted that he was denied employment after this date and the case of the employer that Bhaudas himself discontinued coming cannot be accepted. It will further have to be believed that he was not employed on weekly but on a monthly pay of Rs. 60. It was, however, admitted on behalf of the Union by Sri P. K. Thakur that the mine was closed sometime in 1965. There is, therefore, no question of his reinstatement. The date of closure of the mine has, however, not come in evidence. Consequently, Bhaudas would be entitled to his back wages till the date of the closure of the mine minus Rs. 30 received by him as advance and thereafter from the date of the closure retrenchment compensation under Section 25F read with Section 25FFF I.D. Act and to which the Union representative conceded as only admissible relief to the workman concerned.

Decision:—

The termination of employment of the workman concerned, Bhaudas, was unjustified. He shall be entitled to his wages @ Rs. 60 per month with effect from 30th March, 1964 minus Rs. 30 which had been received as advance by him till the date of the closure of the mine. Thereafter he would be entitled to retrenchment compensation in accordance with law. There is no question of reinstatement as the mine stands closed. No order for costs.

(Sd.) G. C. AGARWALA,
Presiding Officer.
26-10-1967.

[No. 35/27/66-LRI.]

S.O. 4089.—In pursuance of Section 17 of the Industrial Disputes Act, 1947 (14 of 1947) the Central Government hereby publishes the following award of the Central Government Industrial Tribunal, Dhanbad in the Industrial dispute between the management of the Dehri Rohtas Light Railway Co., Ltd., Dalmianagar and their workmen, which was received by the Central Government on the 27th October, 1967.

BEFORE THE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL
AT DHANBAD

In the matter of a reference under section 10(1)(d) of the Industrial Disputes Act, 1947.

REFERENCE NO. 35 OF 1967

PARTIES:

Employers in relation to the Dehri-Rohtas Light Railway Co. Ltd., Dalmianagar.

AND

Their Workmen.

PRESENT:

Shri Kamla Sahai, Presiding Officer.

APPEARANCES:

For the Employers—Shri R. N. Sarkar, Chief Engineer.

For the Workmen—Shri Ramdeo Sinha, General Secretary, Rohtas Light Railways Employees' Union, Dalmianagar.

STATE: Bihar.

INDUSTRY: Coal.

Patna, dated the 18th October 1967

AWARD

The Central Government, being of opinion that an industrial dispute exists between the employers in relation to the Dehri-Rohtas Light Railway Co. Ltd., Dalmianagar and their workmen in respect of the matters specified in the schedule, quoted below, has made this reference under clause (d) of sub-section (1) of Section 10 of the Industrial Disputes Act, 1947 (14 of 1947), videlicet order No. 2/40/66-LR.IV, dated 25th March, 1967.

SCHEDULE

(a) Whether the dismissal of Shri Deonandan Prasad, Chargeeman, Dehri-Rohtas Light Railway Workshop, Dalmianagar with effect from 25th January, 1966 by the management of the said workshop is justified?

(b) If not to what relief is the workman entitled?"

2 All the parties concerned have entered into a compromise. The management of the Dehri-Rohtas Light Railway Co. Ltd., Dalmianagar and the General Secretary of the Dehri Rohtas Light Railways Employees' Union, Dalmianagar signed and filed the compromise petition. Notice was given to them to appear before me today and they were also informed that the employee concerned, Deonandan Prasad, Chargeeman, had not put his signature on the compromise petition. In response to the notice, the Chief Engineer of the company has appeared today on behalf of the employers and the General Secretary on behalf of the union, Shri Deonandan Prasad, the Chargeeman, has also appeared. They have stated before me that they have entered into the compromise and Shri Deonandan Prasad has also put his signature on the minutes of the compromise. The compromise seems to be very fair because the management had agreed to reinstate Shri Deonandan Prasad in his original post with effect from the date on which he reports for duty and it has also agreed to pay him a lump sum of Rs. 3,500 only in lieu of his agreeing to be treated as on leave without wages during the period from the date of his removal from service upto the date on which he reports for duty. The compromise, is, therefore, recorded and award is made accordingly. The compromise memo is marked as annexure 'A' and made a part of the award. Let it be submitted to the Central Government in accordance with Section 15 of the Industrial Disputes Act, 1947.

(Sd.) KAMLA SAHAI, Presidng Officer,

Memorandum of Settlement arrived at between the Management of the Dehri Rohtas Light Railway Co. Ltd., and their workmen represented by Deuri Rohtas Light Railway Employees Union in the matter of discharge of Shri Deonandan Prasad with effect from the 25th January, 1966 vide Management's Office Order No. 74 dated the 25th January, 1966.

PRESENT:

Representing Management:

- (1) Mr. R. N. Sarkar, Chief Engineer.
D.R.L.R. Company, Ltd., Dalmianagar.
- (2) Mr. G. K. Jain, Personnel Officer.
D. R. L. Rly. Company Ltd., Dalmianagar.

Representing Workmen:

- (1) Shri M. K. Sinha, General Secretary,
Hind Mazdoor Sabha, Bihar.
- (2) Shri Ramdeo Sinha, General Secretary, Dehri Rohtas Light Railways Employees Union, Dalmianagar.

The matter regarding discharge of Shri Deonandan Prasad with effect from 25th January 1966 vide Management's order No. 74 dated the 25th January 1966, was discussed and in the interest of industrial peace and harmony it is agreed as follows :-

- (i) That the Management agrees to reinstate Shri Deonandan Prasad in his original post with effect from the date he reports for duty.
- (ii) That from the date of his removal from service till the date of his reporting for duty he shall be treated as on leave without wages.
- (iii) That as a gesture of good will the Management agrees to pay a lump sum of Rs. 3500 (Rupees three thousand five hundred) only.

That the parties agree to jointly file a copy of this agreement to the Industrial Tribunal (C), Dhanbad with request that the Tribunal be pleased to give a consent award in this dispute accordingly.

For D.R.L. Railway Employees Union:—For D.R.L. Railway Company Ltd.

(Sd.) M. K. SINHA	(Sd.) R. N. SARKAR,
(Sd.) RAMDEO SINHA.	13th June, 1967.
13th June, 1967.	(Sd.) G. K. JAIN,
	13th June, 1967.

True Copy

(Sd.) DEONANDAN PRASAD,
concerned Employee,

G. K. JAIN,
Personnel Officer,

13-10-67

D. R. L. Railway Company Ltd. Dalmianagar.

RAMDEO SINHA,
General Secretary.
D. R. L. Railway Employees Union, Dalmianagar.

Dated the 20th July, 1967.

[No. 2/40/66-LRIV.]

S.O. 4090.—In pursuance of section 17 of the Industrial Disputes, Act, 1947 (14 of 1947) the Central Government hereby publishes the following award of the National Industrial Tribunal, Calcutta in the industrial dispute between the employers in relation to the management of the Indian Cable Company Limited, Calcutta and their workmen which was received by the Central Government on 2nd November, 1967.

NATIONAL INDUSTRIAL TRIBUNAL, CALCUTTA

REFERENCE No. NIT-3 OF 1967

PARTIES:

Employers in relation to the management of the Indian Cable Company Limited, Calcutta.

AND

Their workmen.

PRESENT:

Shri S. K. Sen, Presiding Officer.

APPEARANCES:

On behalf of Employers—Shri J. N. Chatterjee, Legal Adviser.

On behalf of Workmen—Shri D. L. Sen Gupta, Advocate along with Shri M. M. Saha, Advocate for Indian Cable Company Ltd., Calcutta Employees Union and I.C.C. Employees Union, Madras and Shri Ram Sen for I.C.C. Employees Federation representing Unions Nos. 3, 4, 5, 6 and 7 in the Order of Reference.

INDUSTRY: Cable.

AWARD

By Order No. 17/1/67-LRIII dated 23rd June, 1967, the Central Government referred for adjudication an industrial dispute between the management of the Indian Cable Company Limited, Calcutta, and their workmen in respect of the matter specified in the following schedule :

"What should be the quantum of bonus payable to the Workmen of the Indian Cable Company Limited, Calcutta for the accounting year 1965-66?"

2. The Indian Cable Company occupies a prominent position in the Cable industry of India. Its Head Office is at Calcutta and its factory is at Jamshedpur. There are branch offices in other important cities of India, e.g., Bombay, Madras, New Delhi, Kanpur, Nagpur, Ahmedabad and Bangalore. Apart from insulated cables, the company also manufactures Aluminium Rods, Radio Aerials, Fuse wires and other products. The paid up capital of the company is Rs. 2,48,65,450. The total number of workmen employed is over 5,000, and for the accounting year 1965-66, the gross effective salaries and wages come to Rs. 105,32,880, *vide* Ext. E4. The Company's accounting year is from 1st April to 31st March of the next calendar year. For the accounting year 1964-65 the company declared and paid out bonus at 20 per cent to all employees in accordance with the Payment of Bonus Act, 1965. For the accounting year 1965-66 the company declared bonus at 13.51 per cent. The workmen were dis-satisfied with the offer of bonus of 13.51 per cent and refused to accept the bonus and raised an industrial dispute. Thereafter there was an agreement between the company and the All India I.C.C. Employees Federation on 24th November, 1966 by which it was agreed that the workmen would accept the bonus offered at 13.51 per cent but the question of additional bonus for the same accounting year would be referred to a tribunal. In accordance with that agreement the dispute has been referred to the tribunal. According to the unions including the Employees' Federation, the computation of the allocable surplus has not been done by the company in accordance with the provisions of the payment of Bonus Act, 1965, and several items of expenditure must be added back to arrive at the actual gross profits. Further, according to the unions the company spent a large amount for payment of liability of future years and such expenditure must also be added back to ascertain the gross profits. Other objections were raised by the unions which will be considered in due course.

3. According to the company its accounts for the financial year 1965-66 were audited by a reputed firm of auditors, Messrs Lovelock and Lewes, and computation of the allocable surplus was made strictly in accordance with the schedules of the Payment of Bonus Act. The company denied the allegations made by the unions that in order to reduce the quantum of bonus the company had wrongfully paid out money on account of future liability or had incurred or shown expenditure which had no connection with the business of the company. The Company in its replies to the interrogatories filed by the two of the unions supplied the information asked for by the unions.

4. The annual accounts and balancesheet of the company for the year ended 31st March, 1966 is Ext. A and the computation of the allocable surplus on the basis of which bonus at 13.51 per cent was declared is Ext. E with Ext. E3. The company has filed a copy of the Income Tax assessment order for the accounting year 1965-66, being Ext. B. The unions filed two computation statements, Ext. 3 and 3A to indicate their claim and in the course of arguments several other computations made by the unions were filed as part of the arguments. It is necessary to consider the points in dispute one by one in order to be able to work out what should be the quantum of bonus for the accounting year 1965-66.

5. The first disputed item is an expenditure of Rs. 18,24,047 being payment made to retiring workmen of Jamshedpur workshop under a voluntary retirement scheme. A copy of the voluntary retirement scheme is Ext. G. It states that the company has been suffering from acute shortage of imported raw materials for which licence could not be obtained owing to the foreign exchange crisis, and so the production could not be maintained at the past level in the foreseeable future and that it was therefore necessary substantially to reduce the number of workmen in the workshop. Thereafter the voluntary retirement scheme is set out offering substantial benefits to workmen who would retire voluntarily, namely ex-gratia payment equal to retrenchment compensation under Sec. 25F of the Industrial Disputes Act, gratuity admissible at the rate of half a month's wages for every completed year of service, and a special gratuity as compensation for premature retirement, at 18 months' wages for those who have served the company continuously for a period exceeding 20 years, 27 months' wages for those who have served the company continuously for a period exceeding 15 years upto and including 20 years and 36 months' wages to those who have served the company continuously for a period upto and including 15 years. According to the evidence of Shri R. N. Gupta, Accountant, examined on behalf of the management, about 450 workmen availed of the voluntary retirement scheme and a sum of Rs. 18,24,047 was paid out to them. In the Profit and Loss Account this item is not shown separately but is included in the item, "Salary, Wages, Bonus and Retiring gratuities" at page 19 of Ext. A. In the reply to interrogatories which has been marked Ext. H there is a break-up given of the item, "Salary, Wages, Bonus and Retiring Gratuities" and this payment of Rs. 18,24,047 is mentioned as a sub-item therein. Apart from the special benefits offered in the voluntary retirement scheme, the company has a system of a retiring gratuity which is paid to workmen when they retire at the age of 60 years which is fixed as the normal retiring age for workmen as well as other employees. Ext. H shows that during the year 1965-66 normal retiring gratuities came only of Rs. 1.21 lakhs. The unions have urged that the sum of Rs. 18.24 lakhs paid under the voluntary retirement scheme to about 450 workmen represents payment of retiring gratuities which would normally be spread over 8 to 10 years, and thus the company paid during the financial year 1965-66 its liabilities for a number of future years, and in addition the company made an extra payment under the scheme, viz., compensation or special gratuity which the company was not bound to pay. Now, this voluntary retirement scheme was adopted by the company in place of retrenchment which the company would otherwise have to do. The company preferred this course because if it resorted to retrenchment the company would have to discharge the juniormost men under the principle 'last come first go' whereas under the voluntary retirement scheme the company could allow the more senior men to retire and retain the younger batch of workmen in service. Further, an order of major retrenchment in the workshop was likely to create labour trouble whereas when people retired with substantial benefits under the voluntary retirement scheme they would not be likely to make any trouble and in fact they did not make any trouble. The expenditure was incurred within the financial year 1965-66. Even if retrenchment were done, retrenchment compensation and normal gratuity would have to be paid and that would also be an expenditure incurred during the year 1965-66. The expenditure could not be spread over a number of years. As regards the special compensation which the company was not bound to pay but which the company paid only to induce a larger number of workmen to retire, this may be considered a payment under Sec. 37 Sub-section (1) of the Income Tax Act, 1961. Sub-section (1) of Section 37 of the Income Tax Act provides that an expenditure which is not an expenditure of the nature described in sections 30 to 36 and is not in the nature of capital expenditure, which is made wholly and exclusively for the purpose of the business, is allowed as a deduction in computing the taxable income. What is an expenditure wholly and exclusively for the purpose of the business has been explained by a number of judicial decisions. Among

others reference may be made to AIR 1951 SC 278 (Eastern Investments Limited v. Commissioner of Income, West Bengal). In that case the Supreme Court held after discussing a number of English Rulings that in the absence of any evidence of fraud, it was enough to show that the money was spent on the ground of commercial expediency and in order indirectly to facilitate the carrying on of the business. That case was not a case of retiring workmen by offering them compensation as an inducement to retire, but that was a case of issue of debentures of the value of 50 lakhs at 5 per cent for cancelling ordinary shares of the face value of 50 lakhs. In the year following the issue of debentures, the ordinary shares earned a dividend of 3½ per cent only and therefore the action of the Directors in issuing debentures at 5 per cent in order to cancel shares of an equal value was challenge, but it was held that no fraud having been proved, the transaction must be deemed to have been made on the ground of commercial expediency and in order to facilitate the carrying on of business and so the extra interest on the debentures was an expenditure for which a deduction might be allowed under Sec. 12 Sub-Section (2) of the Income Tax Act 1922 which corresponds to Sec. 37 Sub-Section (1) of the 1961 Act. In the present case also it must be held that the payment of compensation to induce workmen to retire prematurely was an expenditure made on the ground of commercial expediency and in order to facilitate the carrying on of the business. Accordingly it was an expenditure allowable under Section 37(1) of the Income Tax Act. It was not an expenditure of a capital nature. There is no reason therefore why the amount of this expenditure should be added back for computing gross profits.

6. Next, there is the question whether an ex-gratia payment of Rs. 2.65 lakhs made to certain employees drawing emoluments exceeding Rs. 750 p.m. for the year 1964-65 should be added back for determining gross profit. On behalf of the unions Shri S. N. Banerjee, a Secretarial Assistant at the Head Office drawing about Rs. 1000 per month produced the notice when he received on account of the ex-gratia payment for 1964-65. The notice is Ext. 1. It states that the Directors having reviewed the service rendered by Shri Banerjee to the company in the financial year 1964-65 and the emoluments drawn by him have the pleasure in sanctioning an ex-gratia payment of Rs. 90 to him in token of his work during 1964-65. Shri Banerjee stated that in addition he received the bonus under the Payment of Bonus Act; for the purpose of bonus his pay was deemed to be Rs. 750 per month or Rs. 9,000 per annum in accordance with the provisions of the Payment of Bonus Act. This ex-gratia payment according to Shri Banerjee was paid in lieu of bonus calculated on the difference in emoluments drawn by him and the ceiling of Rs. 750 p.m., as previously bonus calculated on the entire emoluments used to be paid to the higher paid officers and assistants before the Payment of Bonus Act came into force which set a ceiling of Rs. 750 per month for the calculation of bonus. On behalf of the management Shri R. N. Gupta gave the figure of Rs. 2.65 lakhs as the total of the ex-gratia payments made for the year 1964-65. He stated that this ex-gratia payment was made to employees drawing above Rs. 750 per month. He however denied the suggestion that it was paid to compensate such employees for the loss in bonus which they suffered on account of provisions of the Payment of Bonus Act. He stated that the payment was an ad-hoc ex-gratia payment and was made by the managing Director at his own discretion after considering the records of all the employees getting above Rs. 750 per month. It appears however that the evidence of Shri S. N. Banerjee on the point is more acceptable namely that the ex-gratia payment was made to compensate for the loss caused by the introduction of the ceiling of Rs. 750 per month by the Payment of Bonus Act, the previous practice of the company having been to pay bonus to all the staff without application of any ceiling. That being so, I must agree with the unions that this sum of Rs. 2.65 lakhs should be added back in computing the gross profit. It is true that it was not a bonus paid to employees within the meaning of the Payment of Bonus Act, which is to be added back under clause 3(a) of the 2nd Schedule of the Payment of Bonus Act. But it is a bonus paid to employees in a wider sense and was paid out of the net profits of 1965-66 and therefore the amount is liable to be added back.

7. Next, there is the question of depreciation allowable under Section 32(1) of the Income Tax Act. The company claimed Rs. 36,10,594. The assessment order, Ext. B, which the company produced shows that out of this amount the Income Tax Officer allowed 35,44,830, and withheld final order regarding the balance of Rs. 65,764 which was claimed as extra shift allowance on plants and machinery added during the year, observing that the ESA on addition should be calculated on the basis of the number of days used and that in the absence of such a statement the ESA on addition could not be allowed but it would be allowed when the requisite particulars were furnished. Instead of furnishing

the required particulars however the company has preferred an appeal against that order of the Income Tax Officer. In the circumstances the unions have claimed that only the sum of Rs. 35,44,830 should be taken to be the depreciation allowable under the Income Tax Act and that the sum of Rs. 65,764 held under objection by I.T.O. should not be allowed. The I.T.O. did not however observe that the amount was inadmissible under the Income Tax Act, but only asked for certain further particulars. According to the opinion of the company's advisers the amount is admissible and the Income Tax Officer made a wrong order in asking for further particulars. In the circumstances, I think that the objected amount should be allowed for the purpose of computation of the allocable surplus under the payment of Bonus Act.

8. The unions have objected that the interest on debentures and fixed loans, coming to Rs. 10,89,375 which is shown in the Profit and Loss Account at page 18 of the Annual accounts, Ext. A, is a capital expenditure and should therefore, be added back in computing the gross profit under clause 3(d) of the Second Schedule. According to the evidence of Shri R. N. Gupta, the Accountant, the fixed loans were taken in 1964 for expansion of business, particularly for opening a factory for large scale manufacture of PVC insulation material, and the debentures were issued many years back to provide working capital and also for expanding the business. A debenture issued or loan taken for creating working capital is not a capital expenditure but revenue expenditure. The debenture issued or loan taken for expansion of business is capital expenditure, but interest paid on such loans is a revenue expenditure. It is admissible as a deduction in computing the annual taxable income under Section 36(1)(iii) of the Income Tax Act. It was held by the Bombay High Court in AIR 1959, Bombay, 156 (Calico Dyeing and Printing Works V. Commissioner of Income Tax, Bombay) that no distinction could be made between money borrowed for the acquisition of capital asset and money borrowed for the acquisition of revenue asset so far as the payment of interest is concerned and that in both cases the assessee is entitled to claim deduction for the interest paid in respect of computation of his assessable income. If he is so entitled it follows that interest is a revenue expenditure, because, because capital expenditure cannot be deducted in computing the annual assessable income. Accordingly, the claim made by the unions that this sum should be added back to ascertain gross profit must fail.

9. Next, there is a question whether return on provision for doubtful debts should be allowed to the company as charged in the computation of allocable surplus. Under the third schedule of the Payment of Bonus Act, the company in making computation of the allocable surplus may deduct dividend on the paid up share capital at 8.5 per cent and return at 6 per cent on the reserves shows in its balancesheet at the commencement of the accounting year, including any profit carried forwarded from the previous accounting year. Dividend on the paid up capital of Rs. 2,48,65,450 at 8.5 per cent comes to Rs. 21,13,563, and return at 6 per cent in the reserves at the commencement of the accounting year 1965-66 as shown in the balance sheet, namely Rs. 4,68,13,739 comes to Rs. 28,08,824. But the company has claimed further a return at 6 per cent on Rs. 2,50,000 which is the provision for doubtful debt, the claim under that head being Rs. 15,000. On behalf of the unions it has been urged that a provision for doubtful debt is not a reserve. Schedule 6 Part III of the Company's Act defines the expressions 'Provision' and 'Reserve'. The expression 'Provision' means any amount written off or retained by way of providing for depreciation, renewals or diminution in value of assets or retained by way of providing for any known liability of which the amount cannot be determined with substantial accuracy; and the expression 'Reserve' shall not include any amount written off or retained by way of providing for depreciation, renewals or diminution in value of assets or retained by way of providing any known liability. It is provided by sub-clause (2) of this interpretation clause that when the amount retained as a provision for a known liability is in excess of the amount reasonably necessary for the purpose, the excess shall be treated as a reserve and not as a provision. In the present case in the annual accounts, in stating the assets and liabilities, the reserves at the beginning of 1966 or the end of 1965, are shown as Rs. 4,68,13,739 at page 14. The sum of Rs. 2,50,000 as provision for doubtful debts does not appear at page 14 at all in the statement of assets or at page 17 under the heading 9—"Reserves and surpluses" where the details of the reserves are shown. This provision for doubtful debt is shown under heading 'Debtors, unsecured' at page 16 of Ext. A. There is a list given of debts considered good and considered doubtful and the total has been diminished by the provision for doubtful debts which is Rs. 2,50,000. It is only the diminished figure of Rs. 2,77,55,164 for debts which appears at page 14 in the statement of assets and liabilities. It is clear therefore that this provision for doubtful debts is not a reserve, and the company is not entitled to a

return at 6 per cent on this amount. Accordingly, on this point the claim of the unions is upheld.

10. Next, there is the question whether in computing the direct taxes, deduction of the amount payable as bonus should be allowed before computing the taxes. Bonus paid is allowable as a deduction for computing the taxable income under Sec. 36(1)(ii) of the Income Tax Act. Under the Payment of Bonus Act, the direct taxes actually payable by the company for the financial year are not relevant and do not enter in the computation of the available surplus. Notional direct taxes on the gross profit as worked out according Schedule II have to be calculated in accordance with the provisions of Sections 6 and 7 of the Payment of Bonus Act. Section 6 clause (c) provides that subject to the provisions of Section 7, any direct tax which the employer is liable to pay for the accounting year in respect of his income profits and gains during that year are to be deducted from gross profit as a prior charge Sec. 7 provides that the direct tax shall be calculated at the rates applicable to the income of the employer for that year, but no account shall be taken of any loss incurred by the employer in respect of any previous accounting year or any arrears of depreciation which the employer is entitled to add to the amount of depreciation for any following accounting year; no account is also to be taken of any tax rebate allowable under Sec. 84 for any newly established undertaking or on profits derived from the export of goods or merchandise out of India, or of any other rebate or credit or relief or deduction for the development of any industry. It may be noticed that Section 7 does not prohibit taking into account the bonus for which under Sec. 36 deduction from the income is allowable under the Income Tax Act. Shri J. N. Chatterjee appearing for the management has referred to Chapter 12 paragraph 1 of the Bonus Commission report, when it is recommended that the savings in tax on the bonus payable be left with the company which would get 40 per cent of the available surplus as against 60 per cent payable to the workmen as bonus and Shri Chatterjee has urged that it should be presumed that intention of the legislature was to follow the Bonus Commission report; and that even though there is no Exclusion of bonus payable in Sec. 7, it should be understood that bonus payable is not to be deducted in computing direct taxes. On many points however, the Payment of Bonus Act has departed from the recommendations of the Bonus Commission. Thus, the Bonus Commission recommended that the return on paid up capital be 7 per cent and on reserves, 4 per cent, but the Act provides for return at 8.5 per cent on paid up capital and at 6 per cent on reserves. Further, the Bonus Commission recommended that no account should be taken of the development rebate allowed under the Income Tax Act, but Sec. 6(b) has permitted the deduction of the development rebate which usually is a considerable sum, being Rs. 6.76,224 for the accounting year 1965-66 of the I.C.C., vide the assessment order, Ext. B. Sections 6 and 7 lay down what items are to be taken into consideration and what items are to be ignored in calculating the notional direct tax for the purpose of computation of the available surplus and subject to these, the relevant Taxing Acts are to be followed. It must be held therefore that in calculating the notional direct tax, deduction on account of the Bonus payable should be made. Shri J. N. Chatterjee has also referred to a decision of an Industrial Tribunal, Bombay in Reference case No. IT 144 of 1966, Hindustan Lever Limited *v.* workmen. In that reference case the learned tribunal Judge disallowed by the claim by the union that in computing the direct tax the bonus payable should be deducted. The learned Judge pointed out that the bonus and the allocable surplus have to be arrived by the method of calculation provided by the Payment of Bonus Act, and there is no mention under the Act that income tax has to be deducted on the bonus found payable; and that such deduction would involve one calculation according to the Act for ascertaining the bonus and another calculation after deducting the Income Tax. This decision of the Bombay Tribunal is however under appeal before the Supreme Court; so is a contrary decision made by me in NIT-1 of 1966, Indian Oxygen Co. and its workmen. The point therefore is at large until the Supreme Court has decided the matter one way or the other. My reading of Sec. 6 and 7 leads me to the inference that bonus payable has to be deducted from the gross profit for calculation of the direct tax or alternatively rebate for the bonus found payable has to be calculated and 60 per cent of the rebate added back as allocable surplus. It should be mentioned that the Income Tax authority did not object to deduction of the provision for bonus, 15 lakhs, for the accounting year 1965-66 for calculation of the taxable income. For any extra amount found payable as bonus adjustment would follow in a future year.

11. The next point urged by the unions is that there must have been a surplus after distribution of bonus at 20 per cent for the accounting year 1964-65 and that amount of surplus or set on should be taken into consideration in computing

the bonus for the accounting year 1965-66. But the company in its written statement asserted that there was no set on or surplus left in the accounting year 1964-65. Shri R. N. Gupta, witness for the management stated that the company having declared bonus at 20 per cent for the accounting year 1964-65 found that there was a shortfall and had to pay more than 60 per cent of the available surplus as bonus to honour its declaration and thus there was no surplus or set on. This evidence must be accepted as there is no evidence to the contrary and no circumstance indicating that the evidence is not acceptable.

12. The next point urged by Shri Ram Sen on behalf of some of the unions is that the considerable expenditure shown by the company for the heavy repairs and renewals must include some renewals which are of a capital nature and that as the company did not furnish particulars of such renewals in spite of the interrogatories the tribunal must presume that a certain percentage of the expenditure on repairs and renewals was of capital expenditure. In this connection Shri Sen has relied on a decision of the Supreme Court, 1964 I LLJ 370, Burn and Co. Limited and their workmen. The controversy was raised by the workmen that certain items of expenses, e.g., repairs to buildings and machinery did not entirely represent revenue expenditure, and as the company did not produce any evidence except the audited balance sheet and Profit and Loss Account, the industrial added back 2½ per cent of the item as representing capital expenditure. The Supreme Court held that in the circumstances the order of the industrial tribunal could not be held to be unjustified, as the industrial tribunal was not bound to accept as correct whatever had been found to be correct by the auditors of the company. This decision was before the Payment of Bonus Act, 1965. Under Sec. 23 of the Payment of Bonus Act there is a presumption of correctness of the audited accounts and balance sheet of the company and it is for the party challenging the same to prove that they are wrong. In the present case the unions did not furnish any evidence to show that any portion of the expenditure shown under the repairs and renewals was of a capital nature. According to the reply to the interrogatories, Ext. H, and the evidence of Shri R. N. Gupta the entire amount shown under the head renewals and repairs was spent on repairs and no part was of a capital nature. Accordingly, the claim that a percentage on the expenditure on repairs and renewals should be added back as capital expenditure for computing the gross profit must be rejected.

13. No other point has been urged before me. The following computation of the gross profits and the allocable surplus has been made in accordance with the decision stated above :—

COMPUTATION OF GROSS PROFITS

	Rs.	Rs.
1. Net profit as per profit and loss account	..	79,47,378
2. Add back provision for :		
(a) Bonus to employees	15,00,000	
(b) Depreciation	36,04,275	
(c) Direct taxes	81,50,000	
(d) Development Rebate Reserve	Included in Net profit	
(e) Any other reserves	..	1,32,54,275
3. Add back also :		
(a) Bonus paid to employees in respect of previous accounting year	1,25,181	
(b) <i>Ex-gratia</i> payment, being bonus paid outside the provisions of the Act, in respect of previous accounting year	2,65,000	
(c) Donations in excess of the amount admissible for income tax.	8,100	
(d) Any annuity due or paid	..	
(e) Capital expenditure and capital losses	9,629	
(f) Expenditure relating to business at Karachi (out side India)	6,632	4,14,542
TOTAL GROSS PROFIT		2,16,16,195

Deduct--	Rs.	Rs.
(1) Depreciation admissible under S. 32(1) of Income Tax Act	36,10,574	
(2) Dev. Rebate admissible under S. 32(1) of Income Tax Act	6,76 224	
	<u>42,86.718</u>	1,73 29,377

COMPUTATION OF DIRECT TAXES

Income Tax on 1,73,29,377 less 21,06,576—1,52,22,801 at 55%	..	8,72,541
Dividend Tax at 7 1/2% on excess over 10% paid as dividend (Dividend at 25 per cent paid on paid up capital of 2,48,65,450—62,16,362 50.)	..	2 70 736
TOTAL DIRECT TAX (No Surtax payable)	..	86 32,277

COMPUTATION OF ALLOCABLE SURPLUS

Gross Profit	..	1,73 29,577
Direct taxes	..	86 32,277
	..	86 77,300
Dividend on Paid up Capital 2,48,65,450 at 8 1/2%	..	21,13,503
Return on Reserve of 4,68,13,739 at 6%	..	28,08,824
	..	49,22,387
	..	37,54,713
Available Surplus	..	37,54,713
Allocable surplus (60%)	..	22 52,828
Bonus @ 20%	..	21,06,576
Set on	..	1,46,252
	..	22,52,828

According to the computation, I find that 20 per cent of the gross effective salaries and Wages (1,05,32,880), is payable for the accounting year 1965-66 as bonus, leaving a surplus or set on of Rs. 1,46,252.

14. My award, therefore, is that the quantum of bonus payable to the workmen of the Indian Cable Company Limited, Calcutta, for the accounting year 1965-66 is 20 per cent of the effective salaries or Wages and the balance of 6.49 per cent should, therefore, be paid to the workmen in due course i.e. within 3 months of publication of the award, leaving a surplus or set on of Rs. 1,46,252.

(Sd.)/- S. K. SEN,
Presiding Officer.

Dated Calcutta, the
25th October, 1967.

[No. 17-1-67--LR III]

New Delhi, the 8th November 1967

S.O. 4091.—In pursuance of section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the following award of the Industrial Tribunal, Calcutta, in the industrial dispute between the employers in relation to the Bhadrasai Manganese Mine of Messrs Orissa Minerals Development Company Limited, Barbil and their workmen, which was received by the Central Government on the 7th November, 1967.

CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL, CALCUTTA

REFERENCE NO. 121 OF 1966

PARTIES:

Employers in relation to the Bhadrasai Manganese Mine of M/s. Orissa Minerals Development Company Limited,

AND

Their workmen

PRESENT:

Shri S. K. Sen—Presiding Officer.

APPEARANCES:

On behalf of Employers—Shri D. Basu Thakur, Legal Advisor, Bengal Chamber of Commerce & Industry with Shri N. De

On behalf of Workmen—Shri Ali Amjad, Advocate & Shri Hari Bandhu Behra.

STATE: Orissa

INDUSTRY: Manganese Mine.

AWARD

By Order No. 35/3/66-LRII dated 5th March 1966, the Central Government referred for adjudication an industrial dispute between the employers in relation to the Bhadrasai Manganese Mine of Messrs Orissa Minerals Development Company Limited, Barbil and their workmen in respect of the matter specified in the following schedule:

“Whether the termination of services of the following workmen employed in the Bhadrasai Manganese Mine of Messrs Orissa Minerals Development Company Limited, (Post Office Barbil, District Keonjhar, Orissa) with effect from the date mentioned against the name of each workman is justified? If not, to what relief are they entitled?

Name of the workmen	Designation	Date of termination of service.
1. Shri Jagmohan Lobar	Tool Shaper	1st September 1965
2. Shri Lechia Munda	Mining Mazdoor	8th Do.
3. Smt. Sukuru Dei	Dressing Kain	30th Do.
4. Smt. Saraswati Dei	Mining Kamin	20th Do.
5. Smt. Sukurcmani	Dressing Kamin	6th Do.
6. Smt. Rajani Dei	Do.	8th Do.
7. Smt. Sahebai	Do.	Ist Do.
8. Smt. Sumitra Dei	Do.	25th August 1965
9. Smt. Jema Dei	Packing Kamin	20th September 1965
10. Smt. Durpati Dei	Dressing Kamin	27th August 1965
11. Shri Nabin Patra	Mining Mazdoor :	8th September 1965
12. Shri Rabi Mahakud	Dressing Kamin	26th August 1965
13. Shri Makru	Mining Mazdoor	6th September 1965
14. Smt. Malli Dei	Dressing Kamin	27th August 1965
15. Shri Narendra	Mining Mazdoor	8th August 1965

2. According to the written statement of the union, Keonjhar Mines and Forest Workers Union, there had been constant disputes between the management and the workmen of Bhadrasai Managanese mine for some years, and there was a strike by the workmen which lasted from 11th March, 1965 to 8th May, 1965, the strike being withdrawn after the management and the union agreed

before the Conciliation Officer for reference of the dispute relating to the strike to adjudication. A reference to adjudication was accordingly made, and when the reference case was still pending, the management discharged the 15 workmen listed in the reference order for alleged unfitness for further work on the basis of reports by the company's medical Officer, Dr. B. Das. According to the union the discharge when the reference case was pending, without obtaining approval of the tribunal was in contravention of Section 33 of the Industrial Disputes Act and further, according to union, the declaration of unfitness by the company's medical officer was mala fide and the company really wanted to get rid of the workmen who were active workers of the union. Accordingly the union wanted reinstatement of the 15 workers with full wages for the period of non-employment.

3. According to the written statement of the management, there was no dismissal or discharge in connection with any misconduct and so the management was not required to obtain approval of the tribunal before which a case between the management and the workmen concerning Bhadrashai Manganese mine was pending and therefore there was no contravention of Section 33 of the Industrial Disputes Act. The management denied that the 15 workers had been victimised because of their trade union activities or because their participation in the strike which lasted from 11th March, 1965 to 6th May, 1965. According to the management, under clause 32 sub-clause (a) of the Standing orders of the company, all employees are to undergo medical examination once every two years, and if found unfit they are liable to be discharged; apart from that, any employee may be required at any time to undergo medical examination and if found to be unfit he is liable to be discharged. In accordance with that rule about 100 workers, according to the management, were sent to the company's medical officer between July and September, 1965 for examination as to their fitness for further work; 27 of the workmen were reported to be unfit and the remaining workmen reported fit by the medical officer, and all the 27 workers found unfit by the medical officer were served with notices of discharge and asked to take their final payments; 12 of the workers accepted their final payments and did not raise any dispute. In respect of other 15 workers with whom we are concerned in the reference order, the management denied that the declaration of the medical officer as to their unfitness was mala fide or done at the instance of the management which wanted to get rid of the workers.

4. The management produced certified Standing orders of the Orissa Minerals Development Company Limited which owns several mines including the Bhadrashai Manganese mine. Clause 32(a) of the Standing orders provides for periodical medical examination of the employees and empowers the management to discharge those who are found unfit on medical examination. Sub-clause (b) of clause 32 provides that the company will recognise only medical certificates granted by its own medical officers or by a Civil Surgeon or by a doctor employed by Messrs Bird and Co. or Messrs Heilgers and Company. The management gave evidence to prove that in accordance with that clause 32(a) the management has been sending workers for medical examination as to fitness from time to time. From the evidence of MW 2-Shri S. Dayal, Senior Personnel Officer of the Orissa Minerals Development Co., it appears that on the ground of unfitness for further work on the basis of medical evidence, the management discharged 23 workers in March 1961 vide the discharge letters Ext. C to C22; 14 workers in June 1961 vide the discharge letters Ext. B to B13 and 11 workers in June 1962 vide the discharge letters Ext. D to D10. Shri H. Behra, General Secretary of the union, who deposed as PW 1 stated that he was not aware of any other occasion on which workers had been sent by the management for medical examination or discharged for unfitness on the basis of the report of medical officer but the evidence of Shri B. Dayal together with the exhibits referred to above shows that Shri Behra was not aware of the correct position and that the company has been sending workers for medical check up from time to time and discharging the workmen who are reported unfit by the medical officer.

5. In order to show that the present set of orders of discharge against the 15 workers concerned in the case was mala fide and amounted to victimisation Shri Behra in his evidence referred to the strike which had taken place at the mine from 11th March, 1965 to 6th May, 1965 and said that the 15 workers were discharged during August and September, 1965 i.e., three to four months after the strike had ended by the agreement to refer the dispute leading to the strike to a tribunal. Shri Behra also mentioned that all the 15 workers were members of the Keonjhar Mines and Forest Workers Union and that the company did not recognise that union which is affiliated to the AITUC but recognised the rival union, the Barbil Workers Union which is affiliated to the INTUC. But Shri Behra went on to state that 90 to 100 workers who were sent for medical

examination during August and September 1965 were all members of his union and that they all participated in the strike. In the circumstances it is not possible to accept the union's case that the 15 workers concerned in the reference case were discharged because they participated in the strike, for only 27 out of 90 or 100 workers were reported to be unfit by the medical officer of the company and only those 27 workers were discharged. Further, 12 of the 27 workers accepted the final payments and went away without raising any complaint or even seeing the General Secretary, Shri Behra. Shri Behra admitted in cross examination that regarding these 12 workers, as they did not meet him but went away on taking their final payments, he did not consider it necessary to look into their cases. Shri Behra further admitted that husbands and wives of the 15 workers concerned in the reference where they were in the service of the company have not been discharged. Two of the workers who deposed before the tribunal said that their wives are still working, namely PW 2-Makru Munda (No. 13 of the reference order) and PW 7-Lebia Munda (No. 2 of the reference order). There being evidence that all the workers had joined the strike it follows that the wives and husbands of the discharged workers had also joined the strike. The company however did not take steps to discharge the wives and husbands of these workers on the ground of their union participation in the strike. This goes to support the contention that there was no victimisation because of trade union participation in the strike. On behalf of the management Dr. B. K. Das who was at the relevant time the medical officer in the service of the company and incharge of Roida dispensary and who examined 90 or 100 workers in batches as to their continued physical fitness for further work, has deposed before the tribunal as MW 1. The reports submitted by Dr. Das are Ext. A dated 20th July, 1965 to A9 dated 7th August, 1965. The reports specify in respect of each individual worker the apparent age, the condition of the hearts, lungs and eyes, the blood pressure and the condition of general health, with the doctor's remark as to fitness or unfitness for further work. The reports support the case of the company as well as the evidence of Dr. Das himself that out of nearly 100 workers examined by him only 27 or 28 were found unfit and the remaining workers examined were found fit for further work. There appears to be a time lag between the date when the reports were submitted to the Superintendent of the Bhadrasai Mine and the dates of discharge as noted in the reference order. But this is explained by the fact that there was some difficulty in serving the discharge notice. The Senior Personnel Officer, Sri Dayal, has stated that the notices of discharge when tendered by hand through Peon book were refused by the worker concerned, and when they were sent by registered post the covers were refused and came back unserved, and ultimately in each case the management had to put up the notice in the Notice Board as to the discharge or termination of service. Thus in the case of Jogmohan Lohar, No. 1 in the reference order, the medical report, Ext. A, dated 7th August, 1965 was forwarded on 12th August, 1965; the notice of discharge, Ext. E dated 13th August, 1965, could not be served by hand and Ext. F¹ is the registered cover containing the notice of discharge addressed to Jogmohan at his quarters at B Hutting which was refused on 23rd August, 1965, as the endorsement of the postman shows and which was thereafter returned to the management. Thereafter the notice of discharge was put up on the Notice Board and the discharge took effect from 1st of September, 1965.

6. Thus the Company has sought to show in each case that it acted on the opinion of its medical officer and in accordance with clause 32(a) of the Standing orders. The General Secretary of the Union after raising disputes before the Conciliation Officer took all the 15 workers for medical examination to Dr. B. B. Roy who was then incharge as Assistant Surgeon of the Government hospital at Barbil. Dr. Roy after examination of these workers gave certificates in general terms stating that he could not discover that the worker concerned had any disease, weakness or bodily infirmity and that the worker was fit for duty. These certificates are Exts. 1 to 1(n), 13 of them are dated 23rd September 1965 and 2 of them namely Ext. 1(i) relating to Jogmohan Lohar and Ext. 1(j) relating to Narendra Patra are dated 25th September 1965. According to the evidence of Dr. Roy, 13 of the workers were produced by Shri Behra for examination on 23rd September 1965 and the remaining two on 25th September 1965. On 23rd September 1965 they were taken to the Barbil hospital at about 10 or 11 A.M. According to Dr. Roy he was on hospital duty from 7 A.M. to 11 A.M. and after 11 A.M. he examined the 13 workers who were produced by Shri Behra for examination and it took him 2 to 3 hours to examine them. He examined them as a private medical practitioner, being permitted private practice. He stated that he examined their hearts and lungs with Stethoscope and also felt their spleens and livers, but did not take their blood pressure or do any clinical examination.

According to Dr. Roy he did not make any note as to the pulse rate or blood pressure or any other detail as he found no ailment or bodily infirmity, and so he gave the certificates in the terms already mentioned; he himself took the thumb impression of each worker whom he examined on the relevant certificate. Shri Beara has relied on these certificates in support of his case that the orders of discharge were *malafide* and amounted to victimisation. It must be pointed out however that the examination of these workers by Dr. Roy was only a superficial general examination in order to ascertain whether they were suffering from any ailment. Dr. Roy further admitted that he was not acquainted with the conditions of work in a manganese mine; and therefore he was not in a position to say whether the workers who were examined by him were fit for work in the manganese mine. Reports of Dr. Das, the company's doctor, give particulars and generally show the reasons why he considered certain workers examined by him as unfit for further work. Moreover, Dr. Das had been working for many years under Messrs Bird & Co. and had experience of manganese mine workers and iron ore mine workers, and knew the conditions of work in such mines. In any case, after considering the reports submitted by Dr. Das it cannot be said that his opinion was *malafide* or dictated by the management, as suggested in the written statement of the union.

7. Shri Ali Amjad appearing on behalf of the union has urged that it is not proper that the opinion of the company's doctor as to continued fitness for work of any particular worker should be final and that the worker concerned should not have any right to appeal from the opinion of the company's doctor to another authority. Shri Basu Thakur has urged on behalf of the management that the company could not recognise any certificate granted by an Assistant Surgeon, but if the workmen had produced certificate of fitness from a Civil Surgeon, the company might take notice of such certificates under sub-clause (b) of clause 32 of the Standing orders, and possibly reconsider the question of re-employment of any workman examined and found fit by the Civil Surgeon. Shri Basu Thakur has also urged that the management acted in good faith on the opinion of their medical officer, and that the tribunal should not form the appearance of any particular worker come to the conclusion that the order of discharge on medical grounds by the management was unjustified. It is however for the tribunal to decide whether the action of the management was justified on the materials before it.

8. Shri Basu Thakur has also urged that it is fitness or unfitness at the particular time when management acted that is relevant, and that if by rest for 2 or 3 months there was improvement in the health of any particular workman, so that he might be considered fit after such rest, that fact is irrelevant in considering whether or not at the particular time when the management acted, the management's action was justified. In this connection Shri Basu Thakur has referred to a decision of the Mysore High Court reported in 1965 II-LJ 1. This decision appears to support the argument of Shri Basu Thakur.

9. Out of the 15 workers concerned in the case only 6 workers have appeared before the tribunal, namely No. 1-Jogmohan Lohar (PW 5), No. 2 Lebia Munda (PW 7), No. 10-Sm. Durpati Dei (PW 3), No. 12-Rabi Mahakud (PW 6), No. 13-Makru Munda (PW 2), and No. 14 Sm. Malli Dei (PW 4). As regards the remaining 9 workers it must at once be held that there is no reason for holding that the order of discharge on the ground of unfitness as reported by the company's medical officer was unjustified, because *prima facie* the examination by the company's doctor was more thorough and the company's doctor had better knowledge and experience to judge the fitness of the workers who work in the mines. The case of the 6 workers who have appeared before the tribunal and gave evidence in support of their claim of fitness must be individually examined.

10. As regards No. 1—Jogmohan Lohar—his work is on the surface and not in the mine. From his appearance in the witness box he appeared to be generally fit for continued work. The company's medical officer stated that he is unfit for work in the mines, but his work is on the surface and not in the mine. Therefore the order of discharge on the ground of alleged unfitness cannot be held to be justified.

11. As regards No. 2—Lebia Munda (not Lebia Munda)—he is a mining mazdoor and has to work in the mine. According to Dr. Das he found that Lebia had a weak heart, pronounced anaemia and general debility and his blood pressure was very low. In the circumstances the company cannot be held to be unjustified in acting on the opinion given by the doctor that he was not fit for work in the mines.

12. As regards No. 10—Sm. Durpati Dei—she was a dressing kainin and her work was generally on the surface. Dr. Das found her heart normal but signs of bronchitis in the lungs and also marked anaemia and general debility. When she appeared before the tribunal she appeared to be generally in good health and her

blood pressure as found by the doctor appears to have been more or less normal. In view of the fact that she is to work on surface where as Dr. Das found her unfit for work in the mines, I must hold that she was fit for continued work as a dressing kamin and therefore the order of discharge was unjustified.

13. As regards No. 14—Sm. Malli Dei—the case is similar to the case of Sm. Durpati Dei. In her case also I must find that on the basis of opinion of Dr. Das that she was unfit for work in the mines the management ought not to have discharged her because her work was generally on the surface.

14. As regards No. 12—Rabi Mahakud—Dr. Das found that his heart was weak and he had marked anaemia and general debility and his diastolic blood pressure was high being 160 mm. Hg. When he appeared before the tribunal he appeared to be suffering from intermittent tremours. Accordingly, it cannot be said that the company was wrong in acting on the opinion of the medical officer as to his unfitness.

15. As regards No. 13—Sri Makru Munda—Dr. Das found that his pulse was rapid being 100 per minute and the blood pressure low. As he is a mining mazdoor and has to work in the mine it cannot be said that the management was wrong in acting on the opinion of the doctor that he was unfit to work in the mines.

16. As regards the allegation that the management contravened the provisions of Sec. 33 of the Industrial Disputes Act by not seeking the approval of the tribunal when discharging the fifteen workers. I must accept the contention of the Management that Sec. 33 has no application as the discharge was for unfitness or supposed unfitness for further work, and not for any misconduct.

17. My award therefore is that the termination of service of three workers whose work was usually on the surface, namely No. 1—Jogmohan Lohar, No. 10—Sm. Durpati Dei and No. 14—Sm. Malli Dei, on the basis of the opinion of the medical officer of the company as to unfitness for work in the mines was unjustified; but in the case of the remaining 12 workers the termination of service by the management on the basis of the opinion of their medical officer was justified. In the case of the three workmen, namely No. 1—Jogmohan Lohar, No. 10—Durpati Dei and No. 14—Sm. Malli Dei, I direct that they be reinstated within one month of the publication of the award. I do not however think that any pay should be awarded for the period of non employment as there is nothing to show that the management acted *mala fide* or with the intention of victimising the workers concerned. Accordingly, I direct that the period of non-employment should be treated as leave without pay.

Sd./- S. K. SEN,
Presiding Officer.
[No. 35/3/66-LRI.]

New Delhi, the 9th November 1967

S.O. 4092.—In pursuance of section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the following award of the Industrial Tribunal, Calcutta, in the industrial dispute between the employers in relation to the Paradeep Port and their workmen which was received by the Central Government on 7th November, 1967.

CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL, CALCUTTA

REFERENCE NO. 7 OF 1967

PARTIES:

Employers in relation to the Paradeep Port, Bhubaneshwar,

AND

Their workmen.

PRESENT:

Shri S. K. Sen—Presiding Officer.

APPEARANCES:

On behalf of Employers—Shri M. Misra, Asstt. Secretary.

On behalf of Workmen—Absent.

AWARD

By Order No. 28(25)/66-LRIV, dated 9th January, 1967, the Central Government referred for adjudication an industrial dispute between the employers in relation to the Paradeep Port, Orissa and their workmen in respect of the matters specified in the following schedule:

"Whether the action of the management of the Paradeep Port is justified in retrenching the following workmen of the Water Supply and Roads Division of the port with effect from the afternoon of the 31st December, 1965? If not, to what relief are the workmen entitled?

1. Shri S. S. Khan—Pump Driver.
2. Shri Duryodhan Nail—Pump Driver.
3. Shri M. N. Sahu—Pump Driver.
4. Shri Bhaskar Chaman Patra—Asstt. Pump Driver.
5. Shri K. C. Pradhan—Asstt. Pump Driver.
6. Shri Dhuruba Charan—Fitter Mistry.
7. Shri Gopal Charan Sahu—Fitter Mistry.
8. Shri Netrananda Nayak—Fitter Mistry.
9. Shri Damodar Behra—Fitter Mistry.
10. Shri Khadag Bahadur—Gurkha Guard.
11. Shri Rama Bahadur—Gurkha Guard.
12. Shri Dhan Bahadur Thappa—Watchman."

2. Of the 12 workmen, 9 namely No. 1 to 5 who were Pump drivers or Asstt. Pump drivers and 6 to 9 who were Fitter mistries were employed under the Water Supply Division of Paradeep Port. Nos. 10 and 11 were Gurkha guards and 12 a watchman; guards and watchmen were employed mainly to guard the valuable materials which were sent to the worksite from the central stores at Bhubaneshwar for use in connection with the execution of the Paradeep Port project. According to the management, work in connection with the project started in August, 1962, and for supplying water to the workmen employed 200 tube wells were sunk. Workmen 6 to 9 were fitter mistries employed to attend to the tube wells and repair minor defects so that the tube wells might remain in working order; while Nos. 1 to 5 were pump drivers or asstt. pump drivers who manually worked the pumps in connection with the water supply, there being 16 pumps in use during the initial stage of the construction of the Paradeep Port. A permanent water supply scheme was also taken up in connection with the execution of the Paradeep Port project, and the water supply system for supply of piped water after filtering came into operation from the 1st of January, 1966. This involved the construction of a chemical house, a filter house and an overhead tank of large capacity and they were completed by the end of December, 1965. Thereafter it was no longer necessary to maintain tube wells and to work the pumps for the supply of water for the workers and therefore the pump drivers and assistant drivers and the fitter mistries engaged for maintenance of the tube wells became surplus. Similarly, with the progress of work of the Paradeep Port project, much of the stores at the worksite was used up and therefore it was not necessary to have a large number of guards and watchmen, and the guards and watchmen also became surplus. Initially it was expected that the permanent water supply scheme would come into operation about the middle of October, 1965 and therefore notices of retrenchment were first drawn up and issued on the workmen on the 14th September, 1965. There was however non-observance of some of the rules in connection with the retrenchment, e.g. seniority list of different categories of workers from which retrenchment was to be made had not been formally drawn up, although according to Shri Misra who appeared on behalf of the management the retrenchment notices were given to juniormost workmen of each category. This defect was pointed out by the A.L.C., Central, Jharsaguda and therefore the notices of the middle of September, 1965 were scrapped and fresh notices in the proper form were issued on 27th and 28th of October, 1965, after drawing up seniority list on 27th October, 1965 of the different categories of workers. These notices mentioned that the services of the workmen would not be required beyond 28th November, 1965. The matter was however again taken before the A.L.C., Central, Jharsaguda, before whom it was agreed that the workmen would be retained for some time beyond 28th November, 1965, apparently pending negotiation for their permanent absorption,

issue of fresh notices for retrenchment being waived by the union. The management was willing to extend the period of temporary employment of the workmen because the permanent water supply scheme was not ready by the middle of October or even by middle of November, 1965, as expected.

By the end of November, 1965 it was estimated that the permanent water-supply scheme would be ready by the end of December, 1965. Accordingly, the management decided to make the retrenchment effective from the afternoon of the 31st December, 1965, and communicated its decision to the union and to the appropriate authorities. By the notices of 27th and 28th October, 1965, the workmen were informed that they would be paid their dues and compensation under Section 25F of the Industrial Disputes Act by the date of their retrenchment. By 31st December, 1965, pay orders in respect of dues of each of the 12 workmen were drawn up and several of the workmen received their final payment including compensation under Section 25F of the Act by that date. Some of the workmen turned up later and received compensation later, and it appears from the evidence of Shri Misra that one of the workmen namely No. 7—Gopal Charan Sahu has not yet received his compensation.

3. The union filed a written statement alleging that the retrenchment was illegal and *mala fide* and adopted as a measure of victimisation and that the rules for retrenchment were not strictly observed; in particular a seniority list was not published. The management in its written statement claimed that the retrenchment was done strictly in accordance with the rules and denied that there was any *mala fide* or illegality in the retrenchment. According to the management the retrenchment was inevitable because there was no more work of the kind that the workmen concerned in the reference had been engaged temporarily for doing.

4. At the hearing the union has not been represented. After waiting for sometime for the union's representative to appear the case was taken up *ex parte*. After the hearing had been completed a communication was received from Shri Nishamani Khuntia, President of the Workers' Union asking for adjournment. At that stage however the question of adjournment did not arise. Moreover, it is clear from the *ex parte* evidence before me that the establishment in connection with the construction of the Paradeep Port was necessarily a temporary establishment; and if it had been completed within two years, then Section 25F of the Act would not have had any application in view of Sub-section (2) of Section 25F. It is because the undertaking was not completed within two years that Section 25F applies at all. But necessarily the workmen who were employed for the temporary purpose of work in connection with the construction are liable to retrenchment when the work is completed. It is clear that the undertaking of construction of the port is not the same as the undertaking of maintaining the port after it has been constructed. Necessarily at the construction stage a much larger number of workmen of various categories is required but many of them would not be required at all after the construction is over. In the circumstances, the case by the union for continued employment appears to be mis-conceived.

5. The union was no doubt entitled to raise objection if the management had not complied with the provisions of Section 25F of the Act and the Rules in connection therewith. It appears that from the beginning the union was referring the question of retrenchment to the A.L.C., Central at Jharsaguda and therefore when initially without formally publishing the seniority list of different categories of workers the retrenchment orders were issued, the A.L.C., Central, Jharsaguda intervened and the management thereupon cancelled the original retrenchment notices*, Exts. A to A3 which were issued on 14th September, 1965 and issued fresh notice Exts. B to B3 on 27th October, 1965 and 28th October, 1965, after drawing up a seniority list dated 27th October, 1965 *vide* Ext. D. The Executive Engineer forwarded the seniority list to various subordinate officers for exhibition in their office Notice Boards, and it must be presumed that the seniority lists were so exhibited. It is therefore not correct that there was no publication of the seniority list on the Notice Board as required by Rule 77 of the Central Rules under the Industrial Disputes Act. It appeared from the evidence of Sri Misra that several of the 12 workmen were paid their dues including compensation on 31st December, 1965, from the afternoon of which date the retrenchment became effective. As to the remaining workmen, they were also asked to come and receive payment by 31st December, 1965 and it was their fault that they did not come and receive payment. It may be pointed out that one of the 12 workmen, namely No. 4 of the reference order Bhashkar Chaman Patra, was employed on 1st March, 1965 and had not completed 12 months' service before the retrenchment and therefore Section 25F did not apply to him at all. The date of appointment of the remaining workmen concerned in the

reference order varies from January, 1963 to October, 1964. They completed one year's service before retrenchment, but the provisions of Section 25F of the Industrial Disputes Act were duly observed in effecting their retrenchment. Shri Misra has denied that anybody was employed after these 12 workmen were discharged, for doing any of the work that these workmen were doing. He stated that there was no work to be done from 1966. In the circumstances the question of their re-instatement cannot arise at all, apart from my finding that in effecting the retrenchment the provisions of the Act and the Rules were properly observed.

6. My award therefore is that the action of the management of the Paradeep Port in retrenching the workmen mentioned in the Reference Order with effect from the afternoon of 31st December, 1965, was justified and the workmen concerned are not entitled to any relief

(Sd.) S. K. SEN,
Presiding Officer,
[No. 28/25/66-LRIV.]

ORDERS

New Delhi, the 7th November 1967

S.O. 4093.—In exercise of the powers conferred by sub-section (A1) of section 10 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby makes the following amendment in the Order of the Government of India in the Ministry of Labour, Employment and Rehabilitation (Department of Labour and Employment) No. S.O. 2639, dated the 27th July, 1967:—

In the Schedule annexed to the Order, after the word "Bombay" the word "and of all its branches" shall be added.

[No. 17/5/67-LRIII.]

New Delhi, the 10th November 1967

S.O. 4094.—Whereas an industrial dispute between the Reserve Bank of India and its workmen was referred for adjudication to the National Industrial Tribunal (Bank Disputes), Bombay and its award was published in Part II, Section 3 Sub-section (ii) of the Gazette of India Extraordinary dated the 29th September, 1962 with the Notification of the Government of India in the Ministry of Labour and Employment No. S.O. 3031, dated the 22nd September, 1962.

And whereas in the opinion of the Central Government difficulties have arisen as to the interpretation of the said award in respect of the question specified in the Schedule hereto annexed;

Now, therefore, in exercise of the powers conferred by section 36A of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby refers the said question for decision to the Industrial Tribunal, Calcutta constituted under section 7A of the said Act.

"SCHEDULE

Whether any representative of a registered trade union of the Reserve Bank Employees, even if he is not in the employment of the Reserve Bank, is entitled to defend a workman of the Bank against when disciplinary proceedings are instituted, under the directions given by the National Industrial Tribunal, Bombay in paragraph 14.8 of its award published with the Notification of the Government of India in the Ministry of Labour and Employment No. S.O. 3031, dated the 22nd September, 1962.

[No. F. 51/24/67-LRIII.]

S.O. 4095.—Whereas, the Central Government is of opinion that an industrial dispute exists between the employers in relation to the United Commercial Bank Limited and their workmen in respect of the matter specified in the Schedule hereto annexed;

And, whereas, the Central Government considers it desirable to refer the said dispute for adjudication;

Now, therefore, in exercise of the powers conferred by clause (d) of sub-section (1) of section 10 of the Industrial Disputes Act, 1947 (14 of 1947), the

Central Government hereby refers the said dispute for adjudication to the Industrial Tribunal, Calcutta constituted under section 7A of the said Act.

SCHEDULE

Whether the supersession of the undermentioned employees of the United Commercial Bank, Calcutta in matters of promotion to supervisory cadre are justified? If not, to what relief are these employees entitled and from which date?

1. Shri I. D. Upasani,
2. Shri B. D. Halder,
3. Shri C. P. Singh,
4. Shri S. C. Sarkar,
5. Shri R. D. Choubey,
6. Shri A. B. Mukherjee,
7. Shri G. N. Chaturvedi,
8. Shri Ajit Saha,
9. Shri P. S. Sankar Narayan,
10. Shri N. N. Roy,
11. Shri P. P. Ghose and
12. Shri P. R. Roy.

[No. 51/35/67-LRIII.]

S. S. SAHASRANAMAN, Under Secy.

(Department of Labour and Employment)

New Delhi, the 6th November 1967

S.O. 4096.—In pursuance of section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the following award of the Industrial Tribunal, Jabalpur, in the industrial dispute between the employers in relation to the Bengal Jharia Colliery (Post Office Jharia, District Dhanbad) and their workmen, which was received by the Central Government on the 27th October, 1967.

BEFORE THE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL-CUM-
LABOUR COURT, JABALPUR.

Dated October 20, 1967.

PRESENT:

Sri G. C. Agarwala.—Presiding Officer.

REFERENCE No. 103 of 1964 (DHANBAD TRIBUNAL)

REFERENCE No. CGIT/LC(R) (104) /67 (JABALPUR TRIBUNAL).

PARTIES:

Employers in relation to the Bengal Jharia Colliery (Post Office Jharia, District Dhanbad).

AND

Their Workmen through Koyla Mazdoor Panchayat, P.O. Jharia, Distt., Dhanbad.

APPEARANCE:

For employers.—None.

For workmen.—None.

INDUSTRY: Coal Mine.

DISTRICT: Dhanbad (M.P.)

AWARD

The following matter of dispute was referred to the Central Government Industrial Tribunal, Dhanbad, for adjudication, vide Notification No. 2/76/64-LR-II

dated 27th August, 1964, from where the proceedings were transferred to this Tribunal by Government Notification No. 8/25/67-LRII dated April 25, 1967:—

Matter of Dispute

- (1) Whether the action of the management of the Bengal Jharia Colliery in dismissing Shri Jogeswar Bhuiya underground trammer of the said Company, with effect from the 27th April, 1964, is a case of victimisation.
- (2) If so, to what relief is the workman entitled?

The case relates to the termination of service of one workman, Sri Jogeswar Bhuiya, Underground Trammer. Parties have now compromised the dispute, terms of which are reproduced in the annexure. As the Colliery stands closed the Union and the workman have agreed to accept compensation as stated in the compromise petition. The dispute is thus satisfactorily resolved and an award is recorded accordingly.

(Sd.) G. C. AGARWALA,
Presiding Officer.
20-10-1967.

ANNEXURE

BEFORE THE PRESIDING OFFICER, INDUSTRIAL TRIBUNAL-CUM-LABOUR COURT (CENTRAL), AT JABALPUR.

In the matter of Notification No. 2/76/64-LRII dated the 27th August, 1964.

AND

In the matter of an Industrial Dispute.

BETWEEN

Employers in relation to the Bengal Jharia Colliery.

AND

Their Workmen.

That by the notification the following dispute has been referred to the Hon'ble Tribunal for adjudication, namely;

(1) Whether the action of the management of the Bengal Jharia Colliery in dismissing Shri Jogeswar Bhuiya, underground trammer of the said Company, with effect from the 27th April, 1964, is a case of victimisation?

(2) If so, to what relief is the workman entitled?

(3) That since the Bengal Jharia Colliery of M/s. Bengal Jharia Colliery Co., Private Ltd., has been closed down completely with effect from 1st January, 1966, the case of Jogeswar Bhuiya has been discussed between the parties.

(4) That in view of the closure of the said colliery, Sri Jogeshwar Bhuiya cannot get employment even if re-instated, it was agreed that Sri Jogeswar Bhuiya shall also be paid compensation at par with the other workers. This is, however, without prejudice to the contention of either parties on merit of the case.

(5) (a) That in view of this agreement, Shri Jogeswar Bhuiya shall be paid a sum of Rs. 525 (Rupees Five hundred and twenty-five only) as compensation which he might have received along with other workers in full and final satisfaction of his dues arising out of this Reference.

(b) That the workman or the Union will have no further claim arising out of this reference.

(c) That the payment aforesaid has been made to the workman, Shri Bhuiya, who has voluntarily accepted the same as per terms of this compromise, on this the 9th day of October, 1967.

(d) That the parties will bear their respective costs.

That in view of this Agreement the parties pray that the Hon'ble Tribunal be pleased to pass an award in terms of the above settlement for which the parties shall remain grateful.

PART OF AWARD

For the Workmen:—

Sd./- H. N. SINGH.

9-10-1967.

Vice President,

Koyna Mazdoor Panchayat.

Jharia.

For the Employers:—

Sd./- Illegible.

9-10-1967.

Director,

M/s. Bengal Jharia Colliery Co.,
(Private) Ltd.

[No. 2/76/64-LRII.]

S.O. 4097.—In pursuance of section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the following award of the Additional Industrial Tribunal, Dhanbad, in the industrial dispute between the employers in relation to the Pure Kustore Colliery of Messrs Pure Kustore Colliery Company Limited, Post Office Kusunda (Dhanbad) and their workmen, which was received by the Central Government on the 31st October, 1967.

BEFORE THE CENTRAL GOVERNMENT ADDITIONAL INDUSTRIAL TRIBUNAL AT DHANBAD.

In the matter of a reference under section 10(1)(d) of the Industrial Disputes Act, 1947.

REFERENCE No. 74 of 1967

PARTIES:

Employers in relation to the Pure Kustore Colliery of M/s. Pure Kustore Colliery Co., Ltd., P.O. Kusunda, Distt., Dhanbad.

AND

Their Workmen.

PRESENT:

Shri Nandagiri Venkata Rao.—*Presiding Officer.*

APPEARANCES:

For the Employers.—Shri B. Mukherjee, Chief Personnel Officer.

For the Workmen.—Shri Prasanta Burman, Secretary, Khan Mazdoor Congress.

STATE: Bihar.

INDUSTRY: Coal.

Dhanbad, dated, the 26th October 1967

AWARD

The Central Government, being of opinion that an industrial dispute exists between the employers in relation to the Pure Kustore Colliery of Messrs Pure Kustore Colliery Co. (P) Ltd., P. O. Kusunda, Distt. Dhanbad and their workmen, by its order No. 2/71/65-LRII dated 14th October 1965 referred to the Central Government Industrial Tribunal, Dhanbad under section 10(1)(d) of the Industrial Disputes Act, 1947 for adjudication the dispute in respect of the matters specified in the schedule annexed thereto. The schedule is extracted below:—

“SCHEDULE

(1) Whether the action of the management of Pure Kustore Colliery of M/s. Pure Kustore Colliery Co. Ltd., P. O. Kusunda, (Dhanbad) in terminating with effect from the 13th May, 1965 the lien on the appointment of Shri Dudhu Bhar, Miner of No. 4 Pit and placing his name in the Badli List, is an act of victimisation?

(2) If so, what relief is the workman entitled?”

2. The Central Government Industrial Tribunal, Dhanbad registered the reference as reference No. 167 of 1967 on its file. Both the parties filed their statement of

demands. While it was pending before the Central Government Industrial Tribunal, Dhanbad the proceeding was transferred to this Tribunal, by the Central Government by its order No. 8/25/67-LRII dated 8th May, 1967 under section 33 (B) (1) of the Industrial Disputes Act, 1947. Consequently the reference is renumbered on the file of this Tribunal as reference No. 74 of 1967.

3. The affected workman, Dudhu Bhar (hereinafter referred to as the affected workman) was a miner of No. 4 Pit of the Pure Kustore Colliery of the employers in a permanent post since a long time. He went home on sanctioned leave with effect from 5th April, 1965 to 23rd April, 1965. He did not report to duty on the expiry of his leave, but sent a medical certificate dated 23rd April, 1965, which was received by the employers on 27th April, 1965. He presented himself for duty on 17th May, 1965, but the employers did not allow him to resume duty, saying that his name was struck off from permanent rolls and placed on the badli list. These facts are not in dispute. The case of the employers is that the affected workman did not send any application for extension of leave along with the medical certificate dated 23rd April, 1965, that the medical certificate was received by the management on 27th April, 1965, that the management found it doubtful, that by a registered letter dated 27th March, 1965 the affected workman was informed that he must report for duty on or before 3rd April 1965, that in spite of it the affected workman failed to return within 8 days of the expiry of his leave granted to him and offer satisfactory explanation of his inability to return, and, as such, he automatically lost lien on his appointment and his name was kept on the badli list, that he was informed accordingly by the letter dated 13th May 1965 and that, as such, the affected workman automatically lost lien on his appointment as per conditions of his service envisaged in the standing orders. The employers denied that there was any element of victimisation in the action taken by them. They further stated that the dispute under reference was an individual dispute and not an industrial dispute. The case of the workmen is that the affected workman was ill and was undergoing treatment in the Coal Mines Welfare Hospital, at Saraidhela, that on receiving alarming news about the precarious condition of his wife at home, he applied for leave for a month from 5th April, 1965 but the management granted him leave only till 23rd April, 1965, that at home his illness continued making him physically unfit to move and to perform his duties and, as such, he applied for extension of his leave from 24th April, 1965 to 14th May, 1965, that actuated by motive of victimisation the management arbitrarily refused to grant extension of leave and fixed a dead-line for reporting to his duty on or before 3rd May, 1965, that the letter dated 13th May, 1965 informing him that his name was struck off from permanent rolls and he has been reduced to the status of the badli workman was not delivered to him and that the action taken by the management against him in refusing extension of leave was discriminatory, in as much as the management granted extension of leave to 43 other workmen solely because they were not members of Khan Mazdoor Congress.

4. The workmen were represented by Shri Prasanta Burman, Secretary, Khan Mazdoor Congress and the employers by Shri B. Mukherjee Chief Personnel Officer. By consent of the workmen Exts. M1 to M4 were marked for the employers and by consent of the employers Exts. W1, W2 and W3 were marked for the workmen. On behalf of the workmen two witnesses were examined and Exts. W4 to W8 were marked. On behalf of the employers a witness is examined and Exts. M5 and M6 were marked.

5. Raj Ballav Prasad, Secretary of the Khan Mazdoor Congress Branch Pure Kustore Colliery is examined as WW1. He has deposed that the affected workman was a member of the Khan Mazdoor Congress during the years 1963-64 and 1964-65 as is seen from the membership register, the extracts of which are Exts. W4 and W5. He has also stated that the total membership of the Pure Kustore Colliery of Khan Mazdoor Congress was 112 in 1964-65. In the cross examination it is elicited from him that no resolution was passed by the union to take up the dispute of the affected workman and that the General Secretary did not authorise him to place the dispute of the affected workman before the Conciliation Officer. But he has explained that the constitution of the union did not make it obligatory that before sponsoring any dispute before the Conciliation Officer the union must pass a resolution, that he was the Secretary of the Central Body of Khan Mazdoor Congress as well as of its office branch at Pure Kustore Colliery and that the General Secretary had authorised him orally as per the practice to espouse the cause of the affected workman before the Conciliation Officer. There is no rebuttal evidence. No question is put in this regard to the affected workman, WW2. In the statement filed by them the employers pleaded ignorance about the affected workman being a member of Khan Mazdoor Congress or any union at the relevant date or prior thereto. Hence, I find no substance in the objection of the employers and hold that the dispute under reference was not an individual dispute, but was an industrial dispute.

6. Admittedly, the affected workman was granted leave with effect from 5th April, 1965 to 23rd April, 1965 and he sent the medical certificate, Ext. M1 dated 23rd April, 1965. There is no evidence that the medical certificate, Ext. M1 was accompanied by any application from the affected workman for extension of his leave. But, the medical certificate, Ext. M1 itself stated that he required absolute rest for the period of three weeks from 24th April, 1965 to 14th May, 1965. In substance, the certificate, Ext. M1 itself was an application for extension of leave. As a matter of fact also the employers treated the medical certificate, Ext. M1 as an application for extension of leave, as is seen from their letter, Ext. M2 dated 27th April, 1965, which directed the affected workman to report for duty on or before 3rd April, 1965 and stating that in default it would be presumed that he was no longer willing to continue his service. It is immaterial whether the affected workman received the letter or not, in as much as by the letter dated 13th May, 1965, Ext. M3 the employers terminated the lien on the permanent appointment of the affected workman and put him on the badli list. Subsequently, the affected workman appeared before the employers on 17th May, 1965 alongwith other medical certificates, Exts. W6, W7 and W8 pleading that he was physically unfit to report to duty before 17th May, 1965, but the employers treated the plea and explanation as belated. From these admitted facts it is manifest that the employers did not give an opportunity to the affected workman to explain why he could not report to duty earlier than 17th May, 1965. Even as regards the medical certificate, Ext. M1 nothing is stated by the employers in their letter, Ext. M2 why it could not be believed. They did not even state that it was false. The only contention of the employers is that in terms of clause 11 of the Standing Orders the affected workman lost lien on his permanent appointment automatically when he did not return to duty within 8 days of the expiry of the leave granted to him. In support reliance is placed upon the un-reported judgement of the Supreme Court in Civil Appeal No. 549 of 1967. That was a case which arose out of an application of a workman filed under Section 33A of the Industrial Disputes Act, 1947 complaining that the termination of his service pending the industrial dispute was improper. It was held—

"Where, therefore, a standing order provides that a workman would lose his lien on his appointment, if he does not join his duty within certain time after his leave expires, it can only mean that his service stands automatically terminated when the contingency happens".

But the certified standing orders relevant to that case or S.O.(1) in Sec. G of the certified standing orders which were interpreted by his Lordship for arriving at the conclusion referred to above are not produced before me. S.O.(1) in Sec. G of the standing orders is not extracted in the judgement either. It is significant to note that before arriving at the conclusion his Lordship himself had observed, "the standing order is in artistically worded". The relevant portion of clause 11 of the Certified Standing Orders in the instant case is—

"if the employee remains absent beyond the period of leave originally granted or subsequently extended he shall lose his lien on his appointment unless" etc.,

In view of this wording the interpretation does not appeal to me that when the employee remains absent beyond the period of leave originally granted or subsequently extended he shall lose his lien on his appointment automatically. There are two more conditions to be satisfied before the absentee employee loses his lien, namely, his returning within 8 days and submitting an explanation to the satisfaction of the Manager about his inability to return before the expiry of the leave. It is manifest that unless the Manager applies his mind and finds the explanation offered as not satisfactory the lien of the absentee employee cannot be lost. It also follows that to satisfy the Manager the absentee employee should have an opportunity to place the necessary material, in other words evidence, in support of his explanation. Thus, the management cannot terminate the lien of the absentee employee on his permanent appointment and place him on the badli list without giving him an opportunity to explain and to produce evidence in support of the explanation. No such opportunity was given to the affected workman in the present case. Consequently the order of the employers dated 13th May, 1965, Ext. M3 cannot stand. The workmen did not lead any satisfactory evidence to show that the action taken by the employers against the affected workman was discriminatory. Therefore, it cannot be said that the order, Ext. M3 was passed because he was the member of the Pure Kustore Colliery branch of Khan Mazdoor Congress.

7. I, therefore, hold that the action of the management of Pure Kustore Colliery of M/s. Pure Kustore Colliery Co. Ltd., P. O. Kusunda, Dls. Dhanbad in terminating with effect from 13th May 1965 the lien on the appointment of the affected workman, Dudhu Bhar, Miner of No. 4 Pit and placing his name on the badli list was not justified, and, consequently, I direct that he be

reinstated to his permanent appointment with effect from 13th May, 1965 and be paid all his wages and dues, if any, as though the lien on his appointment as a miner of No. 4 Pit of the Colliery was never terminated. The award is made accordingly and submitted under section 15 of the Industrial Disputes Act, 1947.

(Sd.) N. VENKATA RAO,
Presiding Officer.

APPENDIX I

BEFORE THE CENTRAL GOVERNMENT ADDITIONAL INDUSTRIAL TRIBUNAL AT DHANBAD

REFERENCE NO. 74 OF 1967

PARTIES:

Employers in relation to the Pure Kustore Colliery of Messrs Pure Kustore Colliery Co. Ltd., P.O. Kusunda, Dist. Dhanbad.

AND

Their Workmen

List of Documents admitted in evidence for Employer

Distinguishing mark or number	Description of document and date	Date of admission	Whether admitted or proved	Proved by
Ext. M1	Original Medical certificate dated 23-4-65	6-9-67	Admitted	..
Ext. M2	Office copy of the letter dated 27-4-65 by Manager to Sri Dudhu Bhar.	Do.	Do.	..
Ext. M3	Office copy of the letter dated 13-5-65 by Manager to Sri Dudhu Bhar.	Do.	Do.	..
Ext. M4	Copy of Certified Standing Order	Do.	Do.	
Ext. M5	Original leave application dated 3-4-65.	Do.	Proved	MWI
Ext. M6	Copy of letter dated 1st January 1965 by Manager to the Conciliation Officer (C), Verification, Dhanbad with enclosure.	Do.	Do.	Do.

List of Documents Admitted in evidence for Workmen.

Distinguishing mark or number	Description of document and date	Date of admission	Whether proved or admitted	Proved by
Ext. W1	Copy of the failure of conciliation report dated 1-7-65.	6-9-67	Admitted	..
Ext. W2	Copy of the letter dated 11-6-65 from Secretary, Khan Mazdoor Congress.	Do.	Do.	..
Ext. W3	Copy of the list of 43 miners of Pure Kustore Colliery.	Do.	Do.	..
Ext. W4	Extract of membership register of Khan Mazdoor Congress for 1963-64.	Do.	Proved	WW
Ext. W5	Extract of membership register of Khan Mazdoor Congress for 1964-65	Do.	Do.	WWI
Ext. W6	Out-door patient slip of Central Hospital dated 2-4-65.	Do.	Do.	WW2
Ext. W7	Copy of the leave application dated 2-4-65 by Dudhu Bhar.	Do.	Do.	Do.
Ext. W8	Original medical certificate dated 15-5-65 to Dudhu Bhar.	Do.	Do.	Do.

(Sd.) N. VENKATA RAO,
Presiding Officer,
Central Government Additional Industrial Tribunal at Dhanbad.

APPENDIX II

BEFORE THE CENTRAL GOVERNMENT ADDITIONAL INDUSTRIAL TRIBUNAL AT DHANBAD

REFERENCE NO. 74 OF 1967

PARTIES:

Employers in relation to the Pure Kustore Colliery of Messrs Pure Kustore Colliery Co. Ltd., P.O. Kusunda, Distt. Dhanbad.

AND

Their Workmen

List of Witnesses examined on behalf of the Employers

No. of witness	Name of the witness	Date of examination
MW1	Binoy Kumar Mukherjee	6-9-67

List of witnesses examined on behalf of the workmen

No. of witness	Name of the witness	Date of examination
WW1	Raj Ballav Prasad	6-9-67
WW2	Dudhu Rajbhar	6-9-67

(Sd.) N. VENKATA RAO,
Presiding Officer,
General Government Additional
Industrial Tribunal at Dhanbad.

[No. 2/71/65-LRIL.]

S.O. 4098.—In pursuance of section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the following award of the Industrial Tribunal, Calcutta, in the industrial dispute between the employers in relation to the Dutta's Central Kajora Colliery, Post Office Kajoragram, District Burdwan and their workmen, which was received by the Central Government on the 31st October, 1967.

CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL, CALCUTTA

REFERENCE NO. 3 OF 1967

PARTIES:

Employers in relation to the Dutta's Central Kajora Colliery,

AND

Their workmen.

PRESENT:

Shri S. K. Sen—*Presiding Officer.*

APPEARANCES:

On behalf of Employers—Shri H. P. Bhalotia, Director.

On behalf of Workmen—Absent.

STATE : West Bengal

INDUSTRY : Coal Mines.

AWARD

By Order No. 6/95/66-LRII dated 6th January, 1967, the Central Government referred for adjudication an industrial dispute between the employers in relation to the Dutta's Central Kajora Colliery, P. O. Kajoragram, Distt. Burdwan and their workmen arising from the dismissal of Shri Ram Sarup Dusad and Shri Jaydeb Bhattacharjee, Pump Khalasis, with effect from 3rd June, 1966.

2. According to the management the Agent Shri Hariram Rajpuria along with some other persons went down the pit No. 2 of the mine during the night shift of 3rd May, 1966. At about 1.30 A.M. of 4th May, 1966 they found the two pump Khalasis Ram Sarup Dusad and Jaydeb Bhattacharjee sleeping at No. 80 H. P. pump although the place of duty of Ram Sarup Dusad was at the cross cut pump which is about 1000' from the 80 H. P. pump. Separate chargesheets were drawn up against each of the two pump khalasis on 9th May, 1966 and they submitted replies on 10th May, 1966 claiming that they were alert and not sleeping. Thereafter enquiries were held by one of the Officers of the colliery, Shri M. W. Haque on 18th May, 1966. The enquiring officer reported that the charge of sleeping on duty was proved against each of the two workmen. Thereupon the director Shri H. P. Bhalotia passed orders of dismissal on 3rd June, 1966.

3. According to the written statement of the union, the Colliery Mazdoor Sabha, the two workmen were taking active part in the work of the newly established unit of the Colliery Mazdoor Sabha at the colliery and therefore the management started false cases against them and dismissed them and dismissal in the circumstances amounted to victimisation.

4. At the hearing however the union and the workmen have not been represented. The case was originally fixed for hearing on 29th August, 1967. On the prayer of both the union and the management the hearing was adjourned to 4th October, 1967. On 28th September, 1967 on the application of the union, adjournment was allowed as a special case to 26th October, 1967. On that day no body appeared on behalf of the union nor was any application for adjournment received. Accordingly, the case was taken up *ex-parte*.

5. On behalf of the management Shri Hariram Rajpuria, Agent of the colliery deposed as a witness to prove the inspection report, Ext. A which was held by him along with some other persons. He also proved the chargesheets, the replies submitted by the chargesheeted workmen, the notices of enquiry, the enquiry proceedings, the enquiry report and the final orders of dismissal which were passed on 3rd June, 1966 by the director, Sri H. P. Bhalotia. At the domestic enquiry Shri Hariram Rajpuria gave evidence and also Shri J. K. Singh, Magazine clerk who went down the mine along with the agent. Chargesheeted workmen were also examined and they stated that they were merely sitting down and not sleeping when the agent came and challenged them for sleeping. In view of the evidence recorded at the domestic enquiry, the report submitted by the enquiring officer that the charge of sleeping on duty was proved cannot be held to be unsupported by evidence. Accordingly, the orders of dismissal which were passed on the basis of the enquiry reports must be held to be justified. Shri Rajpuria denied the suggestion that the proceedings were started against the workmen because they had become members of the unit of the Colliery Mazdoor Sabha at the colliery.

6. My award therefore is that the dismissal of Shri Sarup Dusad and Shri Jaydeb Bhattacharjee by the management of the Dutta's Central Kajora Colliery with effect from 3rd June, 1966, was justified and the workmen are not therefore entitled to any relief.

(Sd.) S. K. SEN,
Presiding Officer.

Dated, 26th October, 1967.

[No. 6/95/66-LRII.]

S.O. 4099.—In pursuance of section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the following award of the Industrial Tribunal, Jabalpur, in the industrial dispute between the employers in relation to the Mamadoba Colliery of Messrs Tata Iron and Steel Company Limited, Jambadoba, Post Office Jealgora, District Dhanbad and their workmen, which was received by the Central Government on the 31st October, 1967.

BEFORE THE CENTRAL GOVT. INDUSTRIAL TRIBUNAL-CUM-LABOUR COURT, JABALPUR.

Dated October 21, 1967.

PRESENT:

Shri G. C. Agarwala—*Presiding Officer.*

REFERENCE CASE NO. 126/64 (DHANBAD TRIBUNAL)

REFERENCE NO. CGIT/IC(R) 61/67 (JABALPUR TRIBUNAL)

PARTIES:

Employers in relation to the Jamadoba Colliery, P. O. Jealgora, District Dhanbad.

Versus

Their workmenmen through the Congress Mazdoor Sangh, P. O. Jealgora, District Dhanbad.

APPEARANCES:

For Employers—Shri S. N. Singh, Dy. Chief Personnel Officer.

For Workmen—Shri B. N. Sharma, President Congress Mazdoor Sangh, Bihar.

AWARD

By Notification No. 2/119/64-LRII 11th November, 1964, the Ministry of Labour and Employment, referred the following matter of dispute, as stated in the schedule to the order of reference, to Central Government Industrial Tribunal, Dhanbad for adjudication.

Matter of Dispute

- (1) Whether the suspension of Shri K. N. Ojha, Clerk of Jamadoba Colliery of Messrs Tata Iron and Steel Company Limited, Jamadoba, Post office Jealgora (District Dhanbad) for 10 days with effect from the 6th July, 1964 by the management of the said Colliery was justified ?
- (2) If not, to what relief is the workmen entitled ?

The proceedings remained pending before the said Tribunal till transferred to this Tribunal by order No. 8/25/67-LRII, dated, 25th April, 1967.

The workmen represented by the Congress Mazdoor Sangh filed their written statement before the Dhanbad Tribunal. The employers filed the statement before this Tribunal. After a few dates, the case came up ultimately for hearing on 1st September, 1967 at Asansol. It appeared that as the dispute was a petty one, it could be amicably settled and for which representatives of the parties took time. It was however not resolved and the case was ultimately heard on 7th October, 1967 at Dhanbad. The employers examined one witness, Shri Lalbhai Mahato, a clerk, to prove pay sheets Ex. E. 1 to E. 3 and a statement of mistakes committed by the workmen concerned, Shri K. N. Ojha, while preparing these sheets and prepared by the Accounts Clerk which was marked as Ex. E. 4. The remaining documents filed on behalf of the management were admitted and were marked Ex. E. 5 to Ex. E. 13. On behalf of the workmen, one document was filed as W. 1 which is a communication dated, 28th May, 1963 intimating the list of office bearers of the Union and which includes the name of Shri K. N. Ojha as one of the Vice Presidents. Ojha also examined himself.

The facts are simple. The workmen concerned, to be hereinafter called Ojha, was a clerk in Grade II having been in service for over 21 years. He had been a Dhowrah clerk and magazine clerk before he was transferred in early March as bill clerk. He protested and represented to the management by means of an application dated 3rd March, 1964 (Ex. E. 1) that he would not be able to work as Bill Clerk and insinuated that the transfer was motivated by way of harassment and victimisation as he was an office-bearer of the Union. The management turned down the request and intimated that the allegation of victimisation was baseless (Ex. E. 6). Ojha was not attending to his duty properly and did not familiarise himself with the work. He was given an Assistant for about four weeks whereafter the help was withdrawn. The Accounts-incharge, Shri D. P.

Banerji, however, found that Ojha was not improving and submitted a report to the manager on 11th April, 1964 on which Ojha was warned. He, however, did not pick up and the Accounts-incharge, Shri Banerji after checking the Pay Sheets Ex. E. 1 to Ex. E. 3 submitted a report on 4th June, 1964 Ex. E. 4 to the Manager pointing out the various mistakes committed by Ojha. On the basis of this, charge-sheet dated 11th June, 1964 was served, Ex. E. 8. Ojha submitted a long explanation and contended that as he had not worked as Bill Clerk before, the mistakes were natural and the charge-sheet has malafide. An enquiry was ordered on 18th June, 1964 (Ex. E. 9) which was held by the Welfare Officer on 26th June, 1964. Witnesses of management were examined including the Accounts-incharge Shri D. P. Banerji, the Head Clerk Shri A. P. Varma, the Senior Welfare Officer, Shri S. N. Pandey and they were all cross-examined by Ojha. In his statement, he stated that he had nothing more to add then what was given in his explanation and he produced no defence. The enquiry Officer submitted a detailed finding Ex. E. 11 on 26th June, 1964. On the basis of this, under clause 19(6) of the Standing Orders, he was punished with suspension for 10 days with effect from 6th July, 1964. It is difficult to comprehend any merit in the dispute raised by the Union. Merely because he was an office-bearer of the Union, he cannot have a *carte blanche* any negligence and to continue to ignore his duties. He was a clerk and was in same Grade II and there was no oblique motive on the part of the management to transfer him as a Bill Clerk. He had been accommodated and given an Assistant to familiarise the working and it was his own fault if he did not pick up even then. He had been warned to improve on the report of the Accounts-incharge. The mistakes committed by him in the pay sheets were numerous and were errors of simple arithmetical calculations. Obviously, he had been negligent which was wilful and the management was perfectly justified in taking disciplinary proceedings. As a matter of fact, a very lenient view had been taken in the matter of punishment. If the management had been minded to victimise him, a more severe punishment including dismissal, could have been inflicted. The very fact that a very lenient punishment of suspension for 10 days alone was awarded is a clear proof of their bona fides.

Decisions

The Management was perfectly justified in the punishment of suspension of Shri K. N. Ojha for 10 days and he is not entitled to any relief. No order for costs.

(Sd.) G. C. AGARWALA,
Presiding Officer
21-10-67

[No. 2/119/64-LRII.]

S.O. 4100.—In pursuance of section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the following award of the Industrial Tribunal, Calcutta, in the industrial dispute between the employers in relation to the Dutta's Central Kajora Colliery, Post Office Kajora-gram, District Burdwan and their workmen, which was received by the Central Government on the 31st October, 1967.

CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL, CALCUTTA

REFERENCE No. 151 OF 1966

PARTIES:

Employers in relation to the Dutta's Central Kajora Colliery,

AND

Their workmen.

PRESENT:

Shri S. K. Sen—Presiding Officer.

APPEARANCES:

On behalf of Employers—Shri H. P. Bhalotia, Director.

On behalf of Workmen.—Absent.

STATE: West Bengal

INDUSTRY: Coal Mines

AWARD

By Order No. 6/94/66-LRII dated 1st December, 1966, the Central Government referred for adjudication an industrial dispute between the employers

In relation to the Dutta's Central Kajora Colliery, P.O. Kajoragram, District Burdwan and their workmen arising from the dismissal of Shri Budhiram Harijan, Dresser, with effect from the 3rd June, 1966.

2. Budhiram Harijan had been granted leave by the management from 28th March, 1966 to 16th April, 1966 and was due to join at the colliery on 17th April, 1966. He failed to turn up on that date but came about a month later on 16th May, 1966. He was not permitted to join on that day and he was charge-sheeted for unauthorised absence for over 10 days. The workman submitted a reply stating that he was ill and he had sent an application for extension of leave and that he had also produced medical certificate on arrival at the colliery. According to the management however no application for extension of leave was received and no medical certificate was produced by the workman when he came back on 16th May, 1966 to the colliery. An enquiry was held by the Agent, Shri Hariram Rajpuria on 20th May, 1966 at which the manager and the leave register clerk gave evidence. On the report of the charge having proved the Director, Shri H. R. Bhalotia passed an order of dismissal on 3rd June, 1966.

3. According to the written statement filed by the union, the dismissal amounted to victimisation as Budhiram Harijan was taking a prominent part in the activities of the Colliery Mazdoor Sabha which had recently established a unit at the colliery. According to the union further the dismissal was a summary dismissal without any departmental enquiry.

4. At the hearing however the union and the workman have not been represented. The case was originally fixed for hearing on 20th August, 1967. On the applications both by the union and the management the hearing was adjourned to 3rd October, 1967. On 28th September, 1967 the union came up with another application for adjournment and as a special case the adjournment was allowed, the case being shifted to 26th October, 1967 for hearing. On the adjourned date of hearing however nobody appeared on behalf of the union nor was any application for adjournment received. Accordingly, the case was taken up ex parte.

5. The management examined one witness, namely Shri Hariram Rajpuria, the Agent who held the enquiry. The record of the enquiry Ext. C shows that the enquiry was properly held. Accordingly the order of dismissal must be held to be in order. Shri Rajpuria has denied the suggestion made by the union in its written statement that there was any victimisation on account of trade union activities.

6. My award therefore is that the management was justified in dismissing Shri Budhiram Harijan, Dresser, with effect from 3rd June, 1966 and the workman is not entitled to any relief.

(Sd.) S. K. SEN,
Presiding Officer.

New Delhi, the 26th October 1967

[No. 6/94/66-LRIL.]

New Delhi, the 7th November 1967

S.O. 4101.—In pursuance of section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the following award of the Industrial Tribunal, Jabalpur, in the industrial dispute between the employers in relation to the Burhar and Amlai Collieries of Messrs Rewa Coalfields Limited, Post Office Dhanpuri, District Shahdol (Madhya Pradesh) and their workmen, which was received by the Central Government on the 31st October, 1967.

BEFORE THE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL-CUM-LABOUR COURT, JABALPUR.

Dated October 21, 1967.

PRESENT:

Shri G. C. Agarwala.—Presiding Officer.

REFERENCE No. CGIT/LC 39 of 1966.

PARTIES:

Employers in relation to the Burhar and Amlai Collieries, P.O., Dhanpuri, Distt., Shahdol (M.P.).

Versus

Their workmen through the Burhar Colliery Mazdoor Sabha, P.O. Dhanpuri, Distt., Shahdol.

APPEARANCES:

For employers.—S/Shri Ujagar Singh and S. D. Singh, Labour Officers.

For workmen.—Sri P. K. Thakur, Vice-President.

AWARD

The following disputed matter as stated under two issues of the schedule to the order of reference, was referred to this Tribunal by Notification No. 5/15/66-LRII dated 17th October, 1966, by the Ministry of Labour, Employment and Rehabilitation, Government of India.

Matter of Dispute.

1. Whether the management of Burhar and Amlai Collieries was justified in transferring Sarvashri Mohammed Khan and Sahabdin from Surface duty as chowkidars to underground work in their Mine No. 3 and consequently accepting their resignation; if not to what relief are the workmen entitled?
2. In case the management was justified in its action, whether these workmen are entitled to any relief in view of their long service.

The dispute was sponsored by Burhar Colliery Mazdoor Sabha in conciliation and the said Union continued to represent the workmen in these proceedings. After pleadings were filed, the employers raised a question by means of an application, 27/A that the Union, of Burhar Colliery Mazdoor Sabha amalgamated with another union known as Colliery Labour Union and was, therefore, non-existent so as to be capable of representation. Proceedings on merits were therefore stayed and the question was determined as a preliminary point by an order dated 7th April, 1967. It was held that the plea of amalgamation was ineffective and that Burhar Colliery Mazdoor Sabha continued to exist so as to be capable of representing the workmen. The employers then took a few dates to enable them to file a writ petition against my order in the Hon'ble High Court and ultimately intimated that they would not do so. The hearing therefore commenced on 16th September, 1967, when the workmen examined two witnesses, namely both the workmen concerned, Mohammad Khan and Sahabddin. The employers examined four witnesses S/Shri S. K. Singh, Manager of Burhar Colliery Mine No. 3, Z. Warsi E.W. 2 Labour Welfare Officer, Sri Gulam Mohammad E.W. 3 and Sri Sahabddin E.W. 4. Both parties filed some documents and proved the same, the workmen filing six documents marked Ex. W1 to W.6 and the employers nine documents Ex. E1 to E9.

The facts leading to the dispute are that both Mohammad Khan and Sahabddin were regular permanent employees of about 20 years or more standing with the employers, Rewa Coal fields Limited. Mohammad Khan was Chowkidar of the Magazine and Sahabddin was a General mazdoor in the Central Workshop. Both had been rendering surface duties, Mohammad Khan mostly as Chowkidar. On account of Pakistan aggression in September, 1965, the management considered it expedient to transfer them from the Magazine and Workshop and consequently by an order dated 22nd September, 1965, (Ex. E. 7) these along with five others were transferred to Mine No. 3 as General Mazdoors. According to these workmen, they were directed to work underground in the mine as General Mazdoors. Since they had been rendering surface duties and were physically incapable of working underground, they requested the management to allot surface duty but were denied and had been kept unemployment. The management has denied that they were required to do underground duties. According to the management, because of the panic prevailing among Muslims, both these tendered their resignations, Mohammad Khan on 26th September, 1967, by means of (Ex. E.1) and Sahabddin in by means of (Ex. 3) dated 8th October, 1967. These resignations were accepted. The workmen requested that they be paid their dues. This could not be finalised and was in the process of finalisation when the union took up the dispute in conciliation. At the instance of the Conciliation Officer, the management agreed to re-employ them or in the alternative to pay them Pension/Gratuity, a demand which the union itself had pressed. The management accepted the offer and communicated this to both the workmen by means of letters dated 14th April, 1968 (Ex. E. 4) followed by another letter dated 28th July, 1968, (Ex. E. 5). None of these were interested in re-employment. Mohammad Khan, however, applied for Pension/Gratuity by means of (Ex. E. 2) and while this was under the finalisation stage, this reference was made. Consequently both these workmen have not been paid Pension/Gratuity. The management brought the fact to the notice of the conciliation machinery and also the Ministry, contending that there was no dispute left for reference. But the management has been advised

by the Ministry that it can take up the point before the Tribunal. It is, therefore, contended that there is really no dispute left for determination as this has already been resolved in conciliation.

From the issues referred for adjudication, the wordings of Issue No. 1 are, however, significant. The issue presupposes that both S/ Shri Mohammad Khan and Sahabdin were (1) Chowkidars (2) that they were transferred from surface duty to underground work (3) that they tendered their resignations. The only point to be determined under the issue is whether the management was justified in transferring them and in accepting the resignations. It is, therefore, not open to the management to contend, as they attempted to do that the two workmen were really not Chowkidars but were mazdoors and also that they were not transferred for underground work in the mine. Similarly, it is not open to the workmen to urge that they had not tendered their resignations. It will have to be assumed that the both workmen were Chowkidars, that they were transferred and were required to do underground work, and that the two workmen had tendered their resignations which were accepted.

On facts also, it is manifest that atleast Mohammad Khan had been a Chowkidar throughout and was a Maganise Chowkidar at the time of transfer. Sahabdin was actually not a Chowkidar but a General Mazdoor working in the Workshop, a fact admitted by him. It is also evident that on transfer for which the employers had a right, they were not given surface duties but were required to do underground work. This is evident by the wordings of the resignations (Ex. E1) and (Ex. E3). In both these, the workmen concerned had contended that they were being required to do underground work and which they were incapable of rendering. The various office endorsements, both of the Labour Welfare Officer and the Manager would indicate that none of them controverted the assertion. The evidence of the Manager Sri S. K. Sinha, and of the Welfare Officer, Sri Z. Warsi, therefore cannot be accepted that these workmen had not been required to do underground work as general mazdoors. Sri Sinha has stated that even though the assertion was wrong, and the Labour Welfare Officer considered it to be a lame excuse he did not consider it necessary to call the workmen to enquire why they had made wrong allegation. If these workmen had not been given underground duty, they could not have made this clear assertion in the resignation letters and in the ordinary course, the management would have contradicted and refuted the wrong assertion. The irresistible inference is that they in fact had been required to render underground duties as general mazdoors by the management. This was clearly an unjustified act and was rather a change in the terms of service conditions under section 9A of I. D. Act. particularly for Mohammad Khan was a Chowkidar.

As to the resignation letters (Ex. E3) the concerned workmen Mohammad Khan and Sahabdin cannot be believed that they had not submitted them voluntarily. Their statements that the manager obtained their signatures or blank papers are hard to believe. They were not willing to work underground and because of the prevailing panic among Muslims, they chose to resign and wanted settlement of their accounts. The main reason for their resignation, however, was that they were being required to do underground work. The finding on the main part of the Issue No. 1 therefore is that the management was not justified in transferring the two workmen to do underground work and accepting their resignations.

As to the second part of the issue about the relief and which is also stated under issue No. 2, the two workers are not entitled to reinstatement. They both and the Union itself were keen to have the benefit of Pension/Gratuity as would appear from the conciliation report appended with the order of reference. The offer in conciliation was accepted by the management and in consequence thereof, the management sent two communications, one dated 14th April, 1968 (Ex. E.4) and another dated 28th July, 1968 (Ex. E5) making the offer. In furtherence of this, Shri Mohammad Khan filled up his Pension/Gratuity application as is evident by letter (Ex. E.6) and the application form (Ex. E.2). The management is willing to pay the Pension/Gratuity of these workmen and to this alone they are entitle.

Decision

The result is that although the two concerned workmen Mohammad Khan and Sahabdin were wrongly required to do underground work in the mine, in consequence of which they tendered their resignations, yet they are not entitled to reinstatement but are entitled only to Pension/Gratuity as may be admissible to them under rules of the company. No order for costs.

(Sd.) G. C. AGARWALA,
Presiding Officer.
21-10-1967.
[No. 5/15/68-LRII.]

S.O. 4102.—In pursuance of section 17 of the Industries Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the following award of the Additional Industrial Tribunal, Dhanbad, in the industrial dispute between the employers in relation to the Digwadih Colliery of Messrs Tata Iron and Steel Company, Jamadoba, Post Office Jealgora, District Dhanbad and their workmen, which was received by the Central Government on the 31st October, 1967.

**BEFORE THE CENTRAL GOVERNMENT ADDITIONAL INDUSTRIAL TRIBUNAL
AT DHANBAD**

In the matter of a reference under section 10(1)(d) of the Industrial Disputes Act, 1947.

REFERENCE NO. 82 OF 1967

PARTIES:

Employers in relation to the Digwadih Colliery of M/s. Tata Iron & Steel Company, Jamadoba, P.O. Jealgora, Dist. Dhanbad.

AND

Their Workmen

PRESENT:

Shri Nandagiri Venkata Rao, Presiding Officer.

APPEARANCES:

For the Employers:—Shri L. H. Parvatiyar, Legal Assistant.

For the Workmen:—Shri Ram Mitra, Secretary, Bhar Koyla Mazdoor Sabha.

STATE: Bihar.

INDUSTRY: Coal.

Dhanbad, dated the 26th October, 1967.

AWARD

The Central Government, being of opinion that an industrial dispute exists between the employers in relation to the Digwadih Colliery of Messrs Tata Iron & Steel Company, Jamadoba, P.O. Jealgora, Dist. Dhanbad and their workmen, by its order No. 2/111/65-LRII dated 11th November 1965 referred to the Central Government Industrial Tribunal, Dhanbad under section 10(1)(d) of the Industrial Disputes Act, 1947 for adjudication the dispute in respect of the matters specified in the schedule annexed thereto. The schedule is extracted below:

SCHEDULE

"(1) Whether the management of Digwadih Colliery of Messrs Tata Iron & Steel Company Limited, P.O. Jealgora, District Dhanbad, were justified in striking off from the rolls, the lien of Shri Ram Autar, Miner, 16 Seam Ticket number 3211 with effect from 21st November, 1964?

(2) If not, to what relief is the workman entitled?"

2. The Central Government Industrial Tribunal, Dhanbad registered the reference as reference No. 183 of 1965 on its file. Both the parties filed their statement of demands. While it was pending before the Central Government Industrial Tribunal, Dhanbad the proceeding was transferred to this Tribunal, by the Central Government by its order No. 8/25/67-LRII dated 8th May 1967 under section 33(B)(i) of the Industrial Disputes Act, 1947. Consequently, the reference is re-numbered on the file of this Tribunal as reference No. 82 of 1967.

3. The affected workman, Ram Autar (herein-after referred to as the affected workman) was a minor in 16 seam having Ticket number 3211 in Digwadih Colliery of the employers. He was granted 21 days leave with effect from 19th October 1964. While on leave he sent a telegram dated 13th November 1964 to the Chief Mining Engineer, Tata's office Jamadoba, Dhanbad stating that he was ill and unable to attend. It was received by the management of Digwadih Colliery on 20th November 1964. On 20/21st November 1964 the Manager of the colliery sent a letter to him that his extension of leave was not granted and, as such, his name was being struck off on roll and put on 'badli' list. These facts are not in dispute. The case of the workmen is that while he was at his native home during the granted leave, the affected workman was attacked with Typhoid, that he was under treatment of Chekita Adhikari, State, Unani Dispensary, Bahuwa, Rae-Bareli from 8th November 1964 to 28th December 1964, that as his condition was

serious it was beyond his control to join duty on the expiry of his leave, that he applied for an extension of his leave upto 28th December, 1964, that a medical certificate along with a petition for extension of leave was sent to the management and also a telegram to the Chief Mining Engineer that on 29th December, 1964 he reported for duty and submitted a medical certificate of his fitness and that the management refused to allow him to join duty and struck off his name without holding any enquiry or giving him any chance to explain his conduct. The stand taken by the employers is that the affected workman did not report to duty on the expiry of the granted leave, instead sent a telegram dated 13th November, 1964 without mentioning his Ticket number or the name of the colliery in which he was employed to the Chief Mining Engineer, Jamadoba, Dhanbad, that it took sometime to find out his identity, that a letter dated 19/21st November, 1964 was sent by the Manager to him, informing him that as he failed to resume his duty within 8 days of the expiry of the granted leave he had lost lien on his appointment as per condition of service envisaged in the Standing Orders and had been kept in the badli list and that he was again informed by the letter dated 20/21st November, 1964 that he has been kept in the badli list. They denied that the affected workman had sent any application for extension of leave accompanied by a medical certificate or that he reported to duty on 29th December, 1964 and submitted a fitness certificate from a Doctor. The employers also took an objection against sustainability of the reference, pleading that the dispute involved in it was an individual dispute and not an industrial dispute. The workmen were represented by Shri Ram Mitra, Secretary, Bihar Koyla Mazdoor Sabha and the employers by Shri L. H. Parvatiyar, Legal Assistant. By consent of the workmen Exts. M 1 to M 4 were marked. On behalf of the workmen a witness was examined and Ext. W 1 was marked. On behalf of the employers no witness was examined.

4. The order under reference states that the Central Government was of opinion that an industrial dispute existed between the parties. The order of reference was accompanied by a copy of the failure report of the Conciliation Officer. The report points out that the dispute was represented before the Conciliation Officer on behalf of the affected workman by the Secretary, Bihar Koyla Mazdoor Sabha. Thus, the onus was lying on the employers to prove that the dispute involved in the reference was not an industrial dispute but was merely an individual dispute. But the employers neither examined any witness nor brought on record any material to substantiate the objection taken by them. Further, they expressed their ignorance if the affected workman was a member of Bihar Koyla Mazdoor Sabha or any union on or before 21st November, 1964. On behalf of the workmen the Secretary, Bihar Koyla Mazdoor Sabha examined himself as WW 1. He has deposed that the affected workman was a member of the Branch union of Bihar Koyla Mazdoor Sabha at Digwadih Colliery of the employers, having become a member of the thereof on 28th May, 1961. He gave evidence with the help of the membership register and got marked the relevant entry in it as Ext. W 1. On this material I have no hesitation to hold that the objection raised by the employers is devoid of substance.

5. Admittedly, the affected workman was granted leave of 21 days with effect from 19th October, 1964 and he did not join on the expiry of the leave but sent the telegram dated 13th November, 1964, Ext. M 2 to the Chief Mining Engineer, Tata Iron Office, Jamadoba, Dhanbad informing him about his illness. It is true that the telegram was not addressed to the Manager of the Digwadih Colliery where the affected workman was a miner. But it was received by the Manager of Digwadih Colliery before the letter dated 20/21st November, 1964, Ext. M 3 was despatched to the affected workman, informing him that his name had been struck off from roll and put on badli list. It is also true that the workmen have not proved that the affected workman had sent an application for extension of his leave upto 28th December, 1964, accompanied by a medical certificate. The employers also did not prove that before they received the telegram, Ext. M 2 they sent any letter to the affected workman. Clause 9 of the standing orders relied upon by the employers states that an employee, who due to illiteracy does not apply in writing must apply verbally. The telegram, Ext. M 2 cannot be worse than oral application. Whatever that may be, the employers terminated the lien on the appointment of the affected workman and placed his name on the badli list only through

Ext. M 3 which was issued after receiving the telegram, Ext. M 2 from the affected workman informing that he was unwell and unable to attend to duty. It is also admitted by the employers that no enquiry was held nor was the affected workman given any opportunity to explain his over-stay of the granted leave before his lien on appointment was terminated. The employers tried to justify their action on clause 9 of the standing orders, contending that the affected workman automatically lost his lien on his appointment when he did not return within 8 days of expiry of the granted leave and submit an explanation to the satisfaction of the Manager of his inability to return before the expiry of the leave. I am referred to an unreported judgement of the Supreme Court in Civil Appeal No. 549 of 1967. That was a case which arose out of an application of a workman filed under section 33A of the Industrial Disputes Act, 1947, complaining that the termination of his service pending the industrial dispute was improper. It was held—

"Where, therefore, a standing order provides that a workman would lose his lien on his appointment, if he does not join his duty within certain time after his leave expires, it can only mean that his service stands automatically terminated when the contingency happens".

But the certified standing orders relevant to that case or S.O. (1) in Sec. G. of the certified standing orders which were interpreted by his Lordship for arriving at the conclusion referred to above, are not produced before me. S.O. (1) in Sec. G. of the standing orders is not extracted in the judgement either. It is significant to note that before arriving at the conclusion his Lordship himself had observed, "the standing order is in artistically worded". The relevant portion of clause 9 of the Certified Standing Orders in the instant case is--

"If the employee remains absent beyond the period of leave originally granted or subsequently extended he shall lose his lien on his appointment unless" etc.,

In view of this wording the interpretation does not appeal to me that when the employee remains absent beyond the period of leave originally granted or subsequently extended he shall lose his lien on his appointment automatically. There are two more conditions to be satisfied before the absentee employee loses his lien, namely, his returning within 8 days and submitting an explanation to the satisfaction of the Manager about his absence, return before the expiry of the leave. It is manifest that the Manager applies his mind and find the explanation offered as not satisfactorily the lien of the absentee employee cannot be lost. It also follows that to satisfy the Manager the absentee employee should have an opportunity to place the necessary material, in other words evidence, in support of his explanation. Thus, the management cannot terminate the lien of the absentee employee on his permission to place his name on the badli list without giving him an opportunity to produce evidence in support of the explanation. No such opportunity was given to the affected workman in the present case. Consequently, the order of the employers dated 20/21st November, 1964, Ext. M3 cannot stand.

6. I, therefore, hold that the management of Digwadih Colliery of M/s. Tata Iron and Steel Company Limited, P. O. Jealgora, Dist. Dhanbad were not justified in striking off from the rolls, the lien of the affected workman, Ram Autar, miner, 16 seam Ticket Number 3211 with effect from 20/21st November, 1964 and, consequently, I direct that he be reinstated to his permanent appointment with effect from 20/21st November, 1964 and be paid all his wages and dues, if any, as though the lien on him had not been placed on him a miner of the colliery was never terminated. The award is and submitted under section 15 of the Industrial Disputes Act, 1947.

(Sd.) N. VENKATA RAO,
Presiding Officer.

APPENDIX I

BEFORE THE CENTRAL GOVERNMENT ADDITIONAL INDUSTRIAL TRIBUNAL AT DHANBAD

REFERENCE NO. 82 OF 1967

PARTIES:

Employers in relation to the Digwadih Colliery of M/s. Tata Iron & Steel Company, Jamadoba, P. O. Jealgora, Dist. Dhanbad.

AND

Their Workmen

List of Documents Admitted in Evidence for the Employers

Distinguishing mark or number	Description of documents and date	Date of admission	Whether admitted or proved	Proved by
Ext. M ₁	Original leave application dt. 17-10-64 of Shri Ramautar, Miner, T. No. 32411.	12-9-67	Admitted	..
Ext. M ₂	Original telegram dt. 13-11-64 from Ramautar addressed to "Semi Saheb, Tata Iron Office."	Do.	Do.	..
Ext. M ₃	Copy of letter No. Dig/15-64/6147 dt. 20/21-11-64 addressed to Sri Ramautar.	Do.	Do.	..
Ext. M ₄	Copy of the certified standing orders	21-9-67	Do.	..

List of Documents Admitted in evidence for Workmen

Distinguishing mark or number	Description of document and date	Dt. of admission	Whether admitted or proved	Proved by
Ext. W ₁	Extract of the membership register 1961-63 relate to Sri Ramautar (Sl. No. 107).	12-9-67	Proved	WW I

(Sd.) N. VENKATA RAO,
Presiding Officer,
Central Government Additional Industrial Tribunal at
Dhanbad.

APPENDIX II

BEFORE THE CENTRAL GOVERNMENT ADDITIONAL INDUSTRIAL TRIBUNAL AT DHANBAD

REFERENCE NO. 82 OF 1967

PARTIES:

Employers in relation to the Digwadih Colliery of M/s. Tata Iron & Steel Company, Jamadoba, P. O. Jealgora, Dist. Dhanbad.

AND

Their Workmen

List of Witnesses Examined for the Employers

No. of witness	Name of the witness	Date of examination
Nil.	Nil.	Nil.

List of Witnesses Examined for the Workmen

No. of witness	Name of the witness	Date of examination
WW I	Ram Mitra	12-9-1967.

(Sd.) N. VENKATA RAO,
Presiding Officer,
Central Govt. Additional Industrial Tribunal at Dhanbad.
[No. 2/111/65-LRII.]

S.O. 4103.—In pursuance of section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the following award of the Additional Industrial Tribunal, Dhanbad, in the industrial dispute between the employers in relation to the Jitpur Colliery of Messrs Indian Iron and Steel Company Limited, Post Office Bhaga, District Dhanbad and their workmen, which was received by the Central Government on the 31st October, 1967.

BEFORE THE CENTRAL GOVERNMENT ADDITIONAL INDUSTRIAL TRIBUNAL AT DHANBAD

In the matter of a reference under section 10(1)(d) of the Industrial Disputes Act, 1947

REFERENCE No. 62 of 1967

PARTIES:

Employers in relation to the Jitpur Colliery of Messrs Indian Iron and Steel Company Limited, Post Office, Bhaga, District, Dhanbad.

AND

Their Workmen.

PRESENT:

Shri Nandagiri Venkata Rao—*Presiding Officer.*

APPEARANCES:

For the Employers—Shri R. K. Prasad, Manager.

For the Workmen—Shri Prasanta Burman, Secretary, Khan Mazdoor Congress.

STATE: Bihar.

INDUSTRY: Coal.

Dhanbad, Dated, the 26th October, 1967

AWARD

The Central Government, being of opinion that an industrial dispute exists between the employers in relation to the Jitpur Colliery of Messrs Indian Iron and Steel Company Limited, Post Office Bhaga, District Dhanbad and their workmen, by its order No. 2/30/65-LRII, dated 6th August, 1965, referred to the Central Government Industrial Tribunal, Dhanbad, under section 10(1)(d) of the Industrial Disputes Act, 1947, for adjudication the dispute in respect of the matters specified in the schedule annexed thereto. The schedule is extracted below:

“SCHEDULE

Whether the management of the Jitpur Colliery of Messrs Indian Iron and Steel Company Limited was justified in terminating the lien of Shri Jalaluddin on the post of Miner, and causing a break in his service from the 14th September, 1963 to the 6th October, 1963? If not, to what relief is the workman entitled?”

2. The Central Government Industrial Tribunal, Dhanbad, registered the reference as reference No. 129 of 1965 on its file. The workmen filed their statement of demands. While it was pending before the Central Government Industrial Tribunal, Dhanbad the proceeding was transferred to this Tribunal, by the Central Government by its order No. 8/25/67-LRII, dated 8th May, 1967, under section 33(B)(1) of the Industrial Disputes Act, 1947. Consequently, the reference is renumbered on the file of this tribunal as reference No. 62 of 1967. The employers also filed their statement of demands.

3. The affected workman, Jalaluddin (herein-after referred to as the affected workman) is a miner in the colliery of the employers since some years. He applied for leave for 18 days and the same was granted with effect from 5th August, 1963. On 26th August, 1963, he applied for extension of leave by two weeks pleading illness and the extension also was granted. But, without applying for further extension he stayed away and reported to duty on 7th October, 1963, along with a medical certificate from the Civil Assistant Surgeon, Hazaribagh stating that he was suffering from fever with cough and dysentery from 25th August, 1963 to 4th October, 1963 and that he was fit to resume duty from 7th October, 1963. He was allowed to resume duty on that day without any objection. By the chargesheet, dated 10th October, 1963, alleging that he had over-stayed the leave and extension granted by 24 days he was called upon to explain why disciplinary action should not be taken against him. He submitted his explanation on 14th October, 1963, repeating the above facts and pleading that there was no question of overstaying. These facts are not in dispute. The case of the workmen is that on receipt of the explanation of the affected workman on 14th October, 1963, the management did not proceed further but kept silent, that under unforeseen circumstances the affected workman again approached the management on 20th November, 1963, for sanction of a fresh leave when the Assistant Labour Officer of the colliery told him verbally that since he had been re-employed as a miner he was not entitled to the leave applied for, that he promptly brought the fact to the notice of the Manager, that in order to cover up irregularity the Manager through his letter, dated 22nd November, 1963, informed him that the lien of his service was broken as he had overstayed the granted and extended leave and that, as such, the management had violated the spirit embedded in labour laws and have denied natural justice to the affected workman by not offering him chance to defend himself before an enquiry. The stand taken by the employers is that when he applied for the extension of leave by two weeks the affected workman did not enclose any medical certificate, that after expiry of the extended leave he did not apply for any further extension and overstayed the granted and extended leave for no valid reason, that the medical certificate produced by him was not considered satisfactory evidence of his illness, that full enquiry was held into the charge and he was given every opportunity to defend himself, that in the enquiry he was found guilty of violating clause 11 of the standing order, that the lien on his appointment was terminated as provided under the standing orders, that, however, he was allowed to join in his own place instead of being put as badli miner and that, as such, the action of the management was justified. The employers also pleaded that the union representing the majority of the workmen of the colliery and its espousal of the cause of the affected workman was colourable exercise of its right and that the industrial dispute alleged was artificial and did not exist.

4. The workmen were represented by Shri Prasanta Burman, Secretary, Khan Mazdoor Congress and the employers by Shri R. K. Prasad, Manager. By consent of the employers Exts. W1 and W2 were marked for the workmen and by consent of the workmen Exts. M1 to M5 were marked for the employers. On behalf of the workmen two witnesses were examined and on behalf of the employers only one witness was examined and Exts. M6, M7, M8, M9 and M9(a) were marked. The Secretary of Khan Mazdoor Congress examined himself as WW1. It is in his evidence that the affected workman was a member of the branch union of Khan Mazdoor Congress since before the industrial dispute in respect of the subject matter of reference was raised and that at that time the branch consisted of 376 members, inclusive of the affected workman, of the branch. He gave his evidence along with the membership register. There was no rebuttal evidence. Consequently, I find no substance in the objection raised by the employers against the dispute under reference being properly espoused.

5. It is not in dispute that the affected workman had overstayed his granted and extended leave and reported for duty on 7th October, 1963. The plea taken by the employers is that in respect of the overstaying of the affected workman there was proper enquiry and as a result of it his lien on a permanent post of a miner was terminated and the break was caused in his service. The only question for consideration is whether there was the departmental enquiry pleaded by the employers and whether it was in accordance with the principles of natural justice. For this the attending circumstances are important to be kept in view. When the affected workman reported to duty on 7th October, 1963, along with the medical certificate, Ext. M3 by a Civil Assistant Surgeon, Hazaribagh, the employers did not raise any objection and permitted him to resume duty. The chargesheet, Ext. M2 was prepared on 10th October, 1963 and served on the affected workman on 11th October, 1963. The explanation submitted by the affected workman on 14th October, 1963 to the charge was that he was ill during the alleged period of overstaying. The alleged departmental enquiry was conducted

by Kalyan Kumar Paul, Welfare Officer, who is examined as MW1. He says that under orders of the Manager he conducted the enquiry. But no such order is produced. MW1 concedes in categorical terms that no notice in writing was given to the affected workman regarding the time and place of the enquiry. However, he adds that the affected workman was informed orally through the Assistant Labour Officer and for this he has proved the entry Ext. M9(a) as in the hand-writing of the Asstt. Labour Officer. The entry reads, "P1. inform the following to report to W.O. for enquiry of CH/Sheets on the date mentioned below:—

1.
2.
3.
4. Jalaluddin \ 19-x-64
Miner 16 A / 7-30 A.M."

I have extracted the entry to show that it does not show that the affected workman was actually informed about the enquiry and the entry of the Asstt. Labour Officer only directs some one to convey the information to the affected workman. There is no evidence that the information was conveyed accordingly. The entry does not show the signature or L.T.I. of the affected workman in token of having received the information. The Asstt. Labour Officer or the person who actually conveyed the information to the affected workman is not examined. The enquiry report is Ext. M6 and it is dated 21st October, 1963. The enquiry officer, MW1 says that he had recorded the statement of the affected workman during the enquiry and proved it as Ext. M7. Neither the statement, Ext. M7 nor the report Ext. M6 shows that the affected workman was given an opportunity to lead his defence evidence. It must be remembered that when the affected workman reported to duty on 7th October, 1963, he had produced, admittedly, the medical certificate, Ext. M3 given by the Civil Asstt. Surgeon, Hazaribagh stating therein that the affected workman was suffering from fever with cough and dysentery and was under his treatment from 25th August, 1963 to 4th October, 1963. The explanation submitted by the affected workman to the charge was that during the alleged period of overstay he was lying ill. To the specific question of the enquiry officer as to why he overstayed the extended leave, the affected workman had answered that he had remained ill even after his extension period and was not in a position to send further extension letter. It is manifest that if he was given an opportunity he would have examined in his defence the Civil Asstt. Surgeon to speak about the nature of his illness during the material period. Without giving such opportunity the enquiry officer jumped at the conclusion that the medical certificate, Ext. M3 appeared to him made to order. Although the enquiry report was submitted on 21st October, 1963, the order of the Manager directing the break of service of the affected workman appears to have been passed on 22nd November, 1963, Ext. M1. There is absolutely no attempt made on behalf of the employers to explain this inordinate delay. The workmen have an explanation, which is that there was no enquiry at all in respect of the chargesheet, Ext. M2, that when on 20th November, 1963, the affected workman applied for fresh leave, the Manager served the letter, Ext. M1 on the affected workman informing him that the lien on his service was broken and that the enquiry report and the belated endorsement on the chargesheet, Ext. M2 were manipulated. The affected workman, WW2 also has deposed that there was no enquiry in respect of the chargesheet, Ext. M2. He further deposed that when he came to know that there occurred a break in his service he submitted an application to the Manager. The application was drafted by a clerk in the colliery by name Banerjee. It is dated 20th November, 1963. It says that when he went to take leave from the Asstt. Labour Officer he was informed verbally on 20th November, 1963 that he had been taken as a temporary hand. The affected workman expressed his surprise at the information, as no order to that effect was served on him at any time before. As a matter of fact also there is no material brought on record to show that the order of the Manager, dated 12th November, 1963 was conveyed to the affected workman at any time before 22nd November, 1963, Ext. M1. In view of this material the explanation offered by the workman appeals to me and appears to me highly probable. As a result of the cumulative effect of all the above circumstances I hold that the departmental enquiry pleaded by the employers cannot be relied upon and it is pressed into service after 20th November, 1963, when the affected workman approached the Asstt. Labour Officer for further leave.

6. I, therefore, find that the management of the Jitpur Colliery of M/s. Indian Iron and Steel Co. Ltd., was not justified in terminating the lien of the affected workman, Jalaluddin on the post of miner, and causing break in his service from

the 14th September, 1963 to the 6th October, 1963 and set aside the order, Ext. M1 causing the above break in the service. I further direct that the affected workman be treated as in continuous service from the 14th September, 1963 to the 6th October, 1963 in his original post of a miner and be paid his wages and other emoluments due to him for the period as though the break never occurred. The award is made accordingly and submitted under section 15 of the Industrial Disputes Act, 1947.

(Sd.) N. VENKATA RAO,
Presiding Officer

APPENDIX I

BEFORE THE CENTRAL GOVERNMENT ADDITIONAL INDUSTRIAL TRIBUNAL AT DHANBAD

REFERENCE NO. 62 OF 1967

PARTIES:

Employers in relation to the Jitpur Colliery of Messrs Indian Iron & Steel Company Limited, Post Office Bhaga, Distt. Dhanbad.

AND

Their Workmen

List of Documents admitted in evidence for the Employers

Distinguishing mark or number	Description of document & date	Date of admission	Whether admitted or proved	Proved by
Ext. M1	Letter No. Charge 63/284/A dt. 22-11-63.	22-8-67	Admitted	..
Ext. M2	Charge Sheet No. 284	Do.	Do.	..
Ext. M3	Medical certificate from A. K. Bhatia-chargee.	Do.	Do.	..
Ext. M4	Letter dt. 26-8-63 from Jalaluddin to Manager.	Do.	Do.	..
Ext. M5	Standing order	Do.	Do.	..
Ext. M6	Enquiry report dt. 21-10-63	Do.	Proved	MW 1
Ext. M7	Enquiry proceeding dt. 19-10-63	Do.	Do.	Do.
Ext. M8	Statement showing overstay from 1960 to 1962.	Do.	Do.	Do.
Ext. M9	Book in which Asstt. Labour Officer used to maintain and give direction to clerk to inform person concerned time and place of domestic enquiry.	Do.	Do.	Do.
Ext. M9(a)	Entry "R. C. 16A" in the above book.	Do.	Do.	Do.

List of Documents admitted in evidence for the workmen

Distinguishing mark or number	Description of document & date	Dt. of admission	Whether admitted or proved	Proved by
Ext. W 1	Copy of the chargesheet No. 284 dt. 10-10-63 to Jalaluddin.	22-8-67	Admitted	..
Ext. W 2	Letter dt. 22-11-63 from Manager to Jalaluddin.	Do.	Do.	..

(Sd.) N. VENKATA RAO,
Presiding Officer,
Central Govt. Additional Industrial Tribunal.

APPENDIX II

BEFORE THE CENTRAL GOVERNMENT ADDITIONAL INDUSTRIAL TRIBUNAL AT DHANBAD

REFERENCE No. 62 OF 1967.

PARTIES:

Employers in relation to the Jijpur Colliery of Messrs Indian Iron & Steel Company Limited, Post Office : Bhaga, District, Dhanbad.

AND

Their Workmen

List of witnesses examined for the employers

No. of witness	Name of the witness	Date of examination
MW 1	Kalyan Kumar Paul	22-8-67.

List of witnesses examined for the workmen

No. of witness	Name of the witness	Date of examination
WW 1	Prasanta Burman	22-8-1967
WW 2	Jalaluddin	22-8-1967

(Sd.) N. VENKATA RAO,
Presiding Officer,
Central Government Additional Industrial Tribunal
at Dhanbad.

[No. 2/30/65-LRII.]

New Delhi, the 8th November 1967

S.O. 4104.—In pursuance of section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the following award of the Additional Industrial Tribunal, Dhanbad, in the industrial dispute between the employers in relation to the Bhowra Colliery (Post Office Bhowra, District Dhanbad), and their workmen, which was received by the Central Government on the 31st October, 1967.

BEFORE THE CENTRAL GOVERNMENT ADDITIONAL INDUSTRIAL TRIBUNAL AT DHANBAD.

In the matter of a reference under section 10(1)(d) of the Industrial Disputes Act, 1947

REFERENCE No. 46 OF 1967

PARTIES:

Employers in relation to the Bhowra Colliery, Post Office Bhowra, District Dhanbad.

AND

Their Workmen

PRESENT:

Shri Nandagiri Venkata Rao.—*Presiding Officer.*

APPEARANCES:

For the Employers.—Shri K. C. Nandkeolyar, Deputy Chief Personnel Officer.

For the Workmen.—Shri Prasanta Burman, Secretary, Khan Mazdoor Congress.

STATE: Bihar.

INDUSTRY: Coal.

Dhanbad, dated, the 25th October, 1967

AWARD

The Central Government, being of opinion that an industrial dispute exists between the employers in relation to the Bhowra Colliery, Post Office Bhowra, District Dhanbad and their workmen, by its order No. 2/139/64-LRII dated 27th May, 1965, referred to the Central Government Industrial Tribunal, Dhanbad under section 10(1)(d) of the Industrial Disputes Act, 1947, for adjudication the dispute in respect of the matters specified in the schedule annexed therefore. The schedule is extracted below:—

SCHEDULE

“Whether the management of the Bhowra Colliery was justified in terminating, with effect from 18th June, 1964 the services of Shri Mangru Gorkh, Pick Miner No. 4 Pit? If not, to what relief is the workman entitled?”

2 The Central Government Industrial Tribunal, Dhanbad registered the reference as reference No. 89 of 1965 on its file. The workmen filed their statement of demands. While it was pending before the Central Government Industrial Tribunal, Dhanbad the proceeding was transferred to this Tribunal, by the Central Government by its order No. 8/25/67-LRII dated 8th May, 1967 under Section 33(B) (1) of the Industrial Disputes Act, 1947. Consequently the reference is renumbered on the file of this Tribunal as reference No. 46 of 1967. The employers also filed their statement of demands.

3. The affected workman, Mangru Gorkh (hereinafter referred to as the affected workman) was a pick miner of No. 4 Pit in the employers colliery. He applied and got sanctioned earned leave for 13 days with effect from 30th March, 1964 to 13th April, 1964 and proceeding to his native place for building his house. He applied for extension of the leave with effect from 14th April, 1964 to 18th May, 1964 through his letter dated 13th April, 1964 sent by registered post under registration receipt No. 56 dated 13th April, 1964. The extension sought for was granted. Thus, he was due to join duty on 19th May, 1964. But he reported to duty on 17th June, 1964. Thereupon the Manager gave him the letter on the very day to explain why disciplinary action should not be taken against him for his overstaying the leave by such a long time. On the very reverse of the letter Nawal Kishore Lal, Assistant Secretary of the Bhowra Branch of Colliery Mazdoor Sangh wrote the explanation on behalf of the affected workman that he could not attend to duty in time due to building of his house and praying to be allowed to join duty. On this the Labour Welfare Officer commented that the affected workman was coming after two months of expiry of leave. The Manager ordered on it that the affected workman lost his lien on service. Accordingly, a letter was issued to the affected workman under the signature of the Manager dated 18th June, 1964, informing him that he had lost lien on his job and his service was terminated with immediate effect. These facts are not in dispute.

4. The case of the workmen is that the affected workman was caught by sun stroke and fell ill, that Dr. Kripa Shanker Dwevedi, Gazipore, under whose treatment he was, sent a registered letter to the management, informing the management about the illness of the affected workman, that after he was cured he appeared before the management on 17th June, 1964 with two certificates, one from the Medical Officer and another from the Grampanchayat to prove his illness, that the management, instead of considering his case sympathetically and allowing him to resume duty, chargesheeted him on the same day, alleging that he had unauthorisedly over-stayed his leave, that he did not get the explanation attributed to him endorsed on the reverse of the chargesheet by N. K. Lal, that he did not affix his thumb impression under it and that, as such, the termination of his service with effect from 18th June, 1964 was arbitrary, unjust and illegal. It is further stated that the affected workman had been very active member of the Khan Mazdoor Congress and, as such, he had been keeping rivalry with the Colliery Mazdoor Sangh, that the management was annoyed at the activity of the affected workman for the establishment of a branch of the Khan Mazdoor Congress, that the Assistant Secretary of the Colliery Mazdoor Sangh, Bhowra Branch connived with the management and made the false endorsement on the reverse of the chargesheet and forged underneath of the thumb impression of the affected workman and that, as such, the action taken by the employers was malafidic. The stand taken by the employers is that the affected workman did not cause any letter to be sent through his Medical Attendant for extension of his leave beyond 18th May, 1964, that he was a member of the Colliery Mazdoor Sangh, Bhowra of which N. K.

Lal was the Asstt. Secretary, that the affected workman did get his explanation endorsed by N. K. Lal on the reverse of the chargesheet voluntarily and affixed his thumb impression under it, that he had produced the medical certificate after he was served with the letter dated 18th June, 1964 terminating his lien on his job and that the action taken by the employers in terminating the lien of the affected workman on his permanent job was quite in accordance with standing order No. 11 of the certified standing orders of the colliery, legal, justified and bona fide. The employers have taken further objection that the dispute under reference was not an industrial dispute but was an individual dispute, inasmuch as the affected workman became member of the Khan Mazdoor Congress only after his dismissal.

5. The workmen were represented by Shri Prasanta Burman, Secretary, Khan Mazdoor Congress and the employers by Shri K. C. Nandkeolyar, Dy. Chief Personnel Officer. By consent of the workmen Exts. M1 to M6 are marked for the employers and by consent of the employers Ext. W1 was marked for the workmen. On behalf of the workmen two witnesses were examined and Ext. W2 was marked. On behalf of the employers also two witnesses were examined and Exts. M1(a) and M2(a) were marked.

6. The first point in dispute is whether the explanation endorsed, on the reverse of the chargesheet, Ext. M2 was by consent of the affected workman, and the thumb impression under the endorsement was affixed by him voluntarily. According to the statement of demands filed by the workman they were forged by N. K. Lal without the consent or knowledge of the affected workman. The affected workman is examined as WW2. While denying that the explanation endorsed was by his consent or knowledge or the thumb impression under it was his, he has come forth with the story improved upon the statement of demands filed by the workmen. He says that the chargesheet, Ext. M2 was given to him on 17th June, 1964 in the office of the Personnel Officer, B. M. Lal and in his presence, that N. K. Lal was also present and that when he was coming out with the chargesheet, N. K. Lal asked him for the chargesheet and when he declined to give it to him he took it from him forcibly. Order of reference is accompanied by a copy of the failure report of the Conciliation Officer. The failure report shows that the affected workman had stated before the Conciliation Officer that he approached N. K. Lal for writing his explanation. This contradicts the story of N. K. Lal forcibly taking away the chargesheet from the affected workman. Further, the affected workman did not complain to the police or any person regarding N. K. Lal forcibly snatching away the chargesheet from him. The record further shows that on 20th June, 1964 N. K. Lal recommended to the Manager to allow the affected workman resume his duty as he had produced the medical certificate for the period from 17th May, 1964 to 13th June, 1964 on the medical certificate Ext. M4. If really N. K. Lal was in league with the management this recommendation cannot be explained on that hypothesis. The explanation endorsed on the reverse of the chargesheet, Ext. M2 simply says that the affected workman could not attend his duty in time due to building of his house and praying to permit him to continue his duty. If N. K. Lal had no sympathy for the affected workman and was against him nothing could prevent him to endorse plea of guilty or something very much damaging to the affected workman. N. K. Lal is examined as MW2. He says that the endorsement of the explanation on the reverse of the chargesheet, Ext. M2 was made by him because the affected workman had been to his office with the chargesheet requesting him to write the explanation on his behalf, that he wrote the explanation as instructed by him and that the L. T. I. was affixed by the affected workman in his presence after he wrote the explanation, Ext. M2(a). He further deposed that the affected workman gave the medical certificate, Ext. M4 after he was dismissed from service and that he forwarded it to the Manager along with his comments. He added that after his comments on the medical certificate the Manager said that he would consider it and asked him to discuss the matter with the Agent, but when he went to the Agent along with the Manager on the next day, the Agent declined to revise the dismissal order. B. M. Lal who was admittedly present when the chargesheet, Ext. M2 was given to the affected workman is examined as MW1. He says that his clerk had served the chargesheet, Ext. M2 on the affected workman in his presence in his office, that N. K. Lal was not present in the office on the occasion and that the affected workman himself handed over to him the chargesheet, Ext. M2 along with his explanation on its reverse. Admittedly, N. K. Lal was the Asstt. Secretary, Colliery Mazdoor Sangh during the material period. MW1, Badri Prasad Tripathi, Secretary, Khan Mazdoor Congress, Bhowra has pointed out that a workman goes to the union of which he is a member for drafting petition on his behalf. Thus, on the above material I have no hesitation to hold that the explanation, Ext. M2(a) on the reverse of the chargesheet, Ext. M2 was made by N. K. Lal as directed by the affected workman, that the thumb impression under the explanation is that of the

affected workman himself and that the affected workman was a member of the Colliery Mazdoor Sangh till his service was terminated on 18th June, 1964.

7. The next point in dispute is whether the affected workman caused a letter to be sent by Dr. Kripa Shankar Dwevedi of Gazipore informing the management about his illness from 17th May, 1964. It appears that before the Conciliation Officer counter-foils of postal receipt of the register letter were produced and the management stated before the Conciliation Officer that the register letter mentioned in the receipt was actually the registered letter No. 56 dated 13th April, 1964. The same plea is taken by the employers in the statement filed before this Tribunal. But the workman did not choose to file any counterfoil of receipt to show that Dr. Kripa Shanker Dwevedi had sent a registered letter to the Manager of the colliery of the employers. Consequently, I hold that no letter was sent on behalf of the affected workman by Dr. Kripa Shanker Dwevedi, informing the Manager of the colliery about the illness of the affected workman from 17th May, 1964.

8. As the result of my above findings the prove and admitted case is reduced to this: The affected workman proceeded on sanctioned leave for 13 days with effect from 30th March, 1964 and extended the leave upto 18th May, 1964. The extension sought for was granted. Thus, the affected workman was expected to join duty on 19th May, 1964, but instead he reported to duty on 17th June, 1964. The employers did not permit him to resume duty and immediately issued a letter calling upon him to explain why disciplinary action should not be taken against him for unauthorisedly overstaying the leave. The affected workman submitted the explanation that he could not join duty earlier as he was building his house. This explanation did not find favour with the employers and, consequently, they terminated his service with effect from 18th June, 1964. His plea that he was suddenly taken ill from 17th May, 1964 and the medical certificate have no truth in them and they are pressed into service after his service was terminated on 18th June, 1964. The standing order No. 11 of the certified standing orders of the employers colliery says that if the employee remains absent beyond the period of leave originally granted or subsequently extended he shall loose his lien on his appointment unless he reports within 8 days of the expiry of the leave, and gives an explanation to the satisfaction of the Manager of his inability to return before the expiry of leave. In the instant case the affected workman overstayed his leave from 18th May, 1964 to 17 June, 1964, which is a period far beyond 8 days of the expiry of the extended leave and the explanation offered by him, namely, that he was engaged in building his house, did not satisfy the Manager. Hence, termination of his lien on his permanent job was quite in accordance with the standing order No. 11. It is straenously argued on behalf of the workmen that no departmental enquiry was properly made against the affected workman giving him an opportunity to defend himself etc. I do not understand what more disciplinary action was required in the present case. When the affected workman returned to join duty on 17th June, 1964 having overstayed his extended leave from 18th May, 1964, the management did not terminate his lien on his appointment forthwith, but issued him the letter Ext. M2 offering him an opportunity to explain why disciplinary action should not be taken against him. So, the affected workman had an opportunity to explain his overstay of the extended leave. His explanation was that he was building his house. The management did not disbelieve his explanation and as such the management examining prosecution witnesses and the affected workman cross examining them and leading his defence witnesses could not arise. If the fact of his being engaged in building his house was denied by the Manager, such a procedure would have been necessary. The management simply did not consider the explanation satisfactory. Consequently, the justification of the action taken by the management in accordance with the standing order No. 11 cannot be questioned. I have to state for the sake of clarification that under the standing order No. 11 the management could terminate the lien of the affected workman on his appointment as a pick miner and place him on the badli list. Thus, the order of the management dated 18th June, 1964 should be understood accordingly.

9. I, therefore, find that the management of the Bhowra Colliery was justified in terminating with effect from 18th June, 1964 the service of the affected workman, Shri Mangru Goh, Pick Miner No. 4 Pit and placing him on the badli list, and, consequently, he is not entitled to any relief. The award is made accordingly and submitted under section 15 of the Industrial Disputes Act, 1947.

(Sd.) N. VENKATA RAO,
Presiding Officer.

APPENDIX I

BEFORE THE CENTRAL GOVERNMENT ADDITIONAL INDUSTRIAL TRIBUNAL AT DHANBAD.

REFERENCE NO. 46 OF 1967

PARTIES :

Employers in relation to the Bhowra Colliery, Post Office : Bhowra, Dist. Dhanbad
AND
Their Workmen.

List of documents admitted in evidence for employers

Distinguishing mark or number	Description of document and date	Date of admission	Whether admitted or proved	Proved by
Ext. M 1	Copy of the leave application for extension (Annexure 'A')	21-8-64	Admitted	..
Ext. M 1 (a)	Postal Envelope	21-8-64	Proved	MW I.
Ext. M 2	Copy of the explanation letter dt. 17-6-64	Do.	Admitted	..
Ext. M 2 (a)	Reply of the explanation on the back side of the original explanation letter	Do.	Proved	MW I.
Ext. M 3	Letter of termination	Do.	Admitted	..
Ext. M 4	Copy of the medical certificate	Do.	Do.	..
Ext. M 5	Failure report	Do.	Do.	..
Ext. M 6	Copy of the certified standing order	Do.	Do.	..

List of documents admitted in evidence for workmen

Distinguishing mark or number	Description of document & date	Date of admission	Whether admitted or proved	Proved by
Ext. W 1	Printed standing order	21-8-67	Admitted.	..
Ext. W 2	Extract of Membership register	Do.	Proved.	WW I

(Sd.) N. VENKATA RAO,
Presiding Officer,
Central Govt. Additional Industrial
Tribunal at Dhanbad.

APPENDIX II

BEFORE THE CENTRAL GOVERNMENT ADDITIONAL INDUSTRIAL TRIBUNAL AT DHANBAD.

REFERENCE NO. 46 OF 1967

PARTIES :

Employers in relation to the Bhowra Colliery, Post Office : Bhowra, District : Dhanbad
AND
Their Workmen.

List of witnesses examined for the employers

No. of witness	Name of the witness	Date of examination
MW 1	B. M. Lal	21-8-1967.
MW 2	Nawal Kishore Lal	21-8-1967.

10 21 4 9

LIST OF WITNESSES EXAMINED FOR THE WORKMEN

No. of witness	Name of the witness	Date of examination
WW 1	Badri Prasad Tripathi	21-8-67
WW2	Mangroo Gourh	21-8-67

(Sd.) N. VENKATA RAO,
Presiding Officer,
Central Govt. Additional Industrial Tribunal
at Dhanbad.

[No. 2/139/64-LRIL.]

S.O. 4165.—In pursuance of section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the following award of the Industrial Tribunal, Jabalpur, in the industrial dispute between the employers in relation to the Chhota Bowa Colliery, Post Office Bansjora, District Dhanbad (Managing contractors Messrs Prabhulal U. Ojha and Company), and their workmen, which was received by the Central Government on the 31st October, 1967.

BEFORE THE CENTRAL GOVT. INDUSTRIAL TRIBUNAL-CUM-LABOUR COURT, JABALPUR

Dated October 21, 1967

PRESENT:

Shri G. C. Agarwala, Presiding Officer.

REFERENCE CASE No. 92/64 (DHANBAD TRIBUNAL)

REFERENCE No. CGIT/LC(R) (20)/67 (JABALPUR TRIBUNAL)

PARTIES:

Employers in relation to the Chhota Bowa Colliery, P.O. Bansjora, Distt. Dhanbad.

Versus

Their workmen through the Congress Mazdoor Sangh, Bihar, P.O. Jealgora, Distt. Dhanbad.

APPEARANCES:

For employers—Sri S. S. Mukerji, Advocate.

For workmen—Sri B. N. Sharma, President

AWARD

The Ministry of Labour and Employment, by Notification No. 2/65/64-LR.II dated 11th August 1964 referred the following dispute as stated in the schedule to the order of reference to the Central Government Industrial Tribunal, Dhanbad from where it was transferred to this Tribunal by Notification No. 25/67-LRII, dated 25th April, 1967.

Matter of Dispute

1. Whether the action of the management of the Chhota Bowa Colliery in retrenching Sri Moonji Pandey, Office Peon, from service with effect from the 1st May, 1964 was justified?
2. If not, to what relief is the workman entitled?

It appears that Chhota Bowa Colliery P.O. Bansjora is under the management of a contractor and M/s Prabhulal U. Ojha & Co. are the managing contractors who are arrayed as employers No. 2. The manager of the colliery is employer No. 1. The sponsoring Union is Congress Mazdoor Sangh. This Union filed a statement of claim before the Dhanbad Tribunal on 9th November 1964. For the employers, the statement of claim was filed by the Managing Partner on 19th June 1965 during the pendency of the proceedings before Dhanbad Tribunal. An authorisation by the workman concerned, Shri Moonji Pandey, was also received by the said Tribunal in favour of another Union, Mines Mazdoor Union. After the proceedings were transferred to this Tribunal and usual notices were issued,

a petition purported to have been arrived at as compromise between managing contractors and Mine Mazdoor Union was received and notice of the same was sent to the employers and the sponsoring Union, Congress Mazdoor Sangh. The President of the Union, Congress Mazdoor Sangh, appeared on next date and opposed the compromise petition. On perusal, it was found to relate to some other case and was rejected. Another petition of compromise between Mine Mazdoor Union and the employers was received much later on 4th July 1967 and notice of which was again given to the sponsoring union, Congress Mazdoor Sangh. Both the workman concerned, S.I. Moonji Pandey, and the Union, Congress Mazdoor Sangh have opposed the petition and Moonji Pandey in his evidence has stated that he did not authorise the Mine Mazdoor Union to compromise the dispute. Under the terms of the compromise petition which has been filed by the employers as Ex. E. 3, Moonji Pandey is to receive an *ex gratia* payment of Rs. 100/- in settlement of his claim. This compromise petition cannot be accepted for the simple reason that the employers have chosen to enter into a compromise with the Union which did not sponsor the dispute and has not been accepted by the workman concerned, Moonji Pandey. He has stated that when the management implicated him falsely in a criminal case, Sri I. H. Khan of the Mine Mazdoor Union helped him when he was sent to jail and he may have obtained his signature for authorisation. He never authorised him to compromise the dispute. Sri I. H. Khan had not appeared either before the Dhaubad Tribunal or before this Tribunal to justify authorisation in his favour and at any rate to state about the so-called compromise petition. For all these reasons, this compromise petition of the employers with the Mines Mazdoor Union must be rejected as unauthorised and invalid.

As to the dispute, the employers have raised a preliminary objection that the dispute is not an industrial dispute and the Tribunal has no jurisdiction. The plea is clearly untenable. No such plea was raised in the conciliation proceedings as will appear from the conciliation report appended with the order of reference. The burden of proving that the dispute was not an industrial dispute lay on the employers, which they have failed to discharge. Sri Moonji Pandey came in evidence and stated that since he was responsible in forming a branch of the Union, Congress Mazdoor Sangh, in the colliery his services were terminated. He was a member of the Congress Mazdoor Sangh and was in possession of relevant documents and receipts, but they were all removed by the management when they got him arrested and sent to jail. He filed a Criminal Court judgment (Ex. W1) from which it would appear that the management got a case under sections 147/323 IPC commenced against him and a few others in respect of an incident alleged to have taken place on 3rd January 1965 and which was found to be false by the Magistrate. The communication dated 18th May 1964 (Ex. E.1) sent by the President of the Union Shri B. N. Sharma to the management was filed by the management itself as (Ex. E.1) and in which names of office bearers of the Union for the year 1964-65 were mentioned. Sri Moonji Pandey is mentioned as one of the Vice-Presidents. The cooperation of the management was solicited through the communication. It is manifest that the activities of this Union must have commenced earlier before this date and at any rate before the services of Sri Moonji Pandey were terminated. He must have been a member of the Union and as stated by him enlisted members during this period and formed the branch. Consequently, the Union was competent to sponsor the dispute which resulted in this reference. The plea, therefore, is of no avail and is overruled.

Coming to the merits of the dispute, it is clear that the termination of services of Sri Moonji Pandey by way of retrenchment was clearly *malafide* with a view to victimise him for trade union activities and to get rid of him. He was an Office Peon. By a letter dated 30th March 1964, (Ex. E.2) he was communicated that as he was surplus to the requirement, his services were not required and he was asked to call at the office and collect final payment. This was a termination forthwith and was not to be effective on a future date. The case of the management before the Conciliation Officer and also before the Tribunal, however, is that he was retrenched with effect from 1st May, 1964, a fact which is not borne out by any document or circumstance. As a matter of fact, the conciliation demand had been made by the Union so early as 10th April 1964 and it was during conciliation when the management took up a self chosen future date for retrenchment from 1st May 1964. Realising the weakness of their plea, they took up a self contradictory and inconsistent position, obviously after the demand in conciliation had been made, by sending another letter to Sri Moonji Pandey dated 15th April 1964, that he had been absenting from 3rd April 1964 and would be responsible for consequences. When he had been retrenched by earlier communication dated 30th March 1964, this subsequent communication dated 15th April 1964 remains incomprehensible and no attempt was made by the manager, Sri P. K. Sinha, (Ex. W. 1) to explain this contradictory position. Not only this, another communication dated 22nd April 1964 (Ex. E5) was sent through an advocate in which

it was stated that after the retrenchment notice had been sent, he having been found surplus, he was inciting "Go-slow" among workers and compensation was demanded from him. This presupposes that he had been retrenched earlier than 1st May, 1964 and it was only after management appeared in conciliation that they invented a day as 1st May 1964. This was stated in another notice dated 25th May 1964 (Ex. E6) again sent through an advocate to Moonji Pandey requiring him to vacate the quarter occupied by him. All these are clear indications of the *malafides* of the management. The pretext that the post of office peon had been abolished was a lame excuse. How was it so was not at all indicated in the notice dated 30th March, 1964 (Ex. E.2) wherein it was simply stated that he had been found surplus. According to Moonji Pandey one Reghu has been working in his place as office peon, a fact which has not been controverted by Sri P. K. Sinha, manager, in his evidence. The conciliation report shows that for working as office peons certain other persons were admitted to have been employed though temporarily. They admittedly did not comply with the provisions of Section 25F I.D. Act and offered to pay compensation under section 25F before conciliation officer. Even if the post was abolished and Moonji Pandey was surplus which was not a fact, since retrenchment had not been affected in accordance with the rules and without complying with the provisions of Section 25F I.D. Act, it would be of no avail and would not be treated as retrenchment brought about in accordance with law. The whole thing was *malafide*, evidently to victimise him for his audacity to introduce the activities of Congress Mazdoor Sangh in the Colliery.

Decision

The result is that the management was not justified in retrenching Sri Moonji Pandey and he is entitled to reinstatement together with full back wages and attendant benefits. The issue is answered accordingly. The union, Congress Mazdoor Sangh will be entitled to Rs. 100/- as costs of the proceedings.

(Sd.) G. C. AGARWALA,
Presiding Officer.
[No. 2/65/64-LRII.]

S.O. 4106.—In pursuance of section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the following award of the Additional Industrial Tribunal, Dhanbad, in the industrial dispute between the employers in relation to the Digwadih Colliery of Messrs Tata Iron and Steel Company Limited, Jamadoba, Post Office Jealgora, District Dhanbad and their workmen, which was received by the Central Government on the 31st October 1967.

BEFORE THE CENTRAL GOVERNMENT ADDITIONAL INDUSTRIAL TRIBUNAL AT DHANBAD.

In the matter of a reference under section 10(1)(d) of the Industrial Disputes Act, 1947.

REFERENCE NO. 61 OF 1967.

PARTIES:

Employers in relation to the Digwadih Colliery of M/s. Tata Iron & Steel Co. Ltd., (Jamadoba, P.O. Jealgora, District Dhanbad).

AND

Their Workmen.

PRESENT:

Shri Nandagiri Venkata Rao—*Presiding Officer.*

APPEARANCES:

For the Employers—Shri S. N. Singh, A.C.P. & W.O.

For the Workmen—Shri Pritish Chanda, President, Tata Collieries Workers Union, Digwadih.

STATE: Bihar.

Dhanbad, dated, the 26th October, 1967

INDUSTRY: Coal.

AWARD

The Central Government, being of opinion that an industrial dispute exists between the employers in relation to the Digwadih Colliery of Messrs Tata Iron

and Steel Company Limited, Jamadoba, P.O. Jealgora, District Dhanbad and their workmen, by its order No. 2/68/65-LRII dated 4th August 1965 referred to the Central Government Industrial Tribunal, Dhanbad under section 10(1)(d) of the Industrial Disputes Act, 1947 for adjudication the dispute in respect of the matters specified in the schedule annexed thereto. The schedule is extracted below:

"SCHEDULE

Whether the management of the Digwadih Colliery of M/s. Tata Iron & Steel Company Limited were justified in suspending Shri Brijnarayan Singh, C.R.O. Labour, for 10 days with effect from 1st March 1965? If not, to what relief is the workman entitled?"

2. The Central Government Industrial Tribunal, Dhanbad registered the reference as reference No. 128 of 1965 in its file. The workmen filed their statement of demands. While it was pending before the Central Government Industrial Tribunal, Dhanbad the proceeding was transferred to this Tribunal, by the Central Government by its order No. 8/25/67-LRII dated 8th May 1967 under section 33 (B)(1) of the Industrial Disputes Act, 1947. Consequently, the reference is renumbered on the file of this Tribunal as reference No. 61 of 1967. The employers also filed their statement of demands.

3. The affected workman, Brijnarain Singh (hereinafter referred to as the affected workman) was a C.R.O. Labour working in the employers Digwadih Colliery. For keeping an unauthorised gumty on the Co.'s land the management issued a letter dated 25th/28th January 1965 to him directing him to remove the same. Subsequently, the chargesheet No. 40 dated 3rd/4th February 1965 was also issued to him, alleging against him misconduct under clause 19(1) of the Standing Orders for not complying with the direction given in the letter dated 25th/28th January 1965, namely, to remove the unauthorised gumty, and calling upon him to show cause why he should not be dismissed from service or otherwise punished. In the explanation submitted by him to the chargesheet the affected workman denied having kept any gumty on Co.'s land and stated that the charge was brought against him with the motive to harras and victimise him as he was a member of the Tata Collieries Workers Union, which the management did not like. He flatly denied that he violated any lawful and reasonable order of his superior and as such, committed any misconduct under clause 19(1) of the Co.'s Standing Orders. After due notice to the affected workman the departmental enquiry was held on 17th February 1965 in presence of the affected workman and giving him an opportunity to cross examine the prosecution witnesses and defend himself. During the enquiry two witnesses were examined for the prosecution and two for the defence in addition to recording of the statement of the affected workman. On 18th February 1965 the report of the enquiry was submitted finding the affected workman guilty of the misconduct mentioned in the chargesheet. As the result, the Manager issued a letter dated 23rd/24th February 1965 suspending the affected workman for 10 days as a punishment with effect from 1st March 1965. These facts are not in dispute. The case of the workmen is that the affected workman joined the Tata Collieries Workers Union and took active part in making other C.R.O. Labourers of the colliery living in the C.R.O. camp members of the said union, who were before members of the rival I.N.T.U.C. union which was favoured by the management, that due to the above reason the management became displeased and annoyed with the affected workman and that in pursuance of the vindictive policy the management planned to victimise the affected workman and some of his colleague members of the union. It is further stated that the letter of the management dated 25th/28th January 1965 was in fact issued to the affected workman on 3rd February 1965 i.e., on the date when the chargesheet in question was being prepared, that the affected workman replied to the letter of the management dated 25th/28th January 1965 on 5th February 1965 denying the allegation and pleading that he was being harassed and being victimised, that without waiting for the reply from the affected workman the management issued the chargesheet No. 40 dated 3rd/4th February 1965 to him on the same day when the letter dated 25th/28th January 1965 was issued, that the management staged a so called enquiry which was neither fair nor proper, that the charge against the affected workman was not at all proved during the enquiry and that the finding of the enquiry officer was perverse and the punishment of suspension of 10 days from 1st March 1965 imposed upon the affected workman by the management on the finding was absolutely wrong, illegal, unjustified and malafide. The stand taken by the employers is that the action taken against the affected workman was proper, legal and justified. The further objection taken by them is that the dispute involved in the reference was not an industrial dispute but was an individual dispute.

4. The workmen were represented by Shri Prithi Chanda, President, Tata Collieries Workers Union, Digwadih and the employers by Shri S. N. Singh, A.C.P. & W.O. By consent of the management Exts. W1 to W8 were marked for the workmen. On behalf of the employers MW1 is examined and Exts. M1 to M9 were marked. On behalf of the workmen WW1 is examined and Exts. W7 and W8 were marked. A copy of Ext. W8 is retained on this file and the counter-foil book in which Ext. W8 was marked, was returned. Ext. W7 is the counterfoil of the receipt for subscription paid by the affected workman on 10th January 1964 and Ext. W8 is a similar receipt for the subscription paid by him on 13th January 1965. The first letter said to have been issued by the management to the affected workman alleging misconduct under clause 19(1) of the standing orders, appears to be dated 25th/28th January 1965. Ext. W7 is dated 10th January 1964 and Ext. W8 13th January 1965. These Exts., are proved by the affected workman, WW1 and there is no rebuttal evidence. Therefore, it emerges that long before the allegation of misconduct was made against the affected workman he was a member of the Tata Collieries Workers Union, which sponsored his dispute before the Conciliation Officer and at subsequent stages, and, as such, I find no substance in the plea taken by the employers that the dispute involved in the reference is an individual dispute and not an industrial dispute.

5. Admittedly, the management issued a letter dated 25th/28th January 1965 and subsequently the chargesheet No. 40 dated 3/4th February 1965, Ext. M1. The reply sent by the affected workman to the letter of the management dated 25th/28th January 1965 is Ext. W1. The letter of the management dated 25th/28th January 1965 is not produced either by the workmen or by the employers. The chargesheet, Ext. M1 states,—

"It has been reported against you as under:—

Vide our letter No. Dig./1511-65/486 dated 25th/28th January 1965 you were instructed to remove the unauthorised Gumti kept by you on Co.'s land but you have not done so.

The acts as above alleged to have been committed by you, amount to serious misconduct under clause 19(1) of the Standing Orders, and would warrant serious action/your dismissal from our service.

Accordingly, you are hereby required to show cause within 72 hours of the receipt hereof why you would not be dismissed from service or otherwise punished".

Clause 19 of the Standing Orders provides for punishment of an employee for misconduct and sub-clause (1) to (20) of the clause specify the acts which denote misconduct. Sub-clause (1) lays down that any wilful insubordination or disobedience, whether alone or in combination with another or others, of any lawful or reasonable order of a superior, also is a misconduct for which under the clause the employee concerned can be suspended, fined or dismissed without notice or any compensation in lieu of notice. Exts. M3 and M4 are respectively statements of prosecution witnesses, Parvatiyar, Welfare Officer and B. Lal, Clerk of the employers, Ext. M5 of the affected workman and Exts. M6 and M7 are respectively statements of defence witnesses, Mandip and Hari, C.R.O. labourers recorded during the departmental enquiry and Exts. M8 is the report of the enquiry. K. N. Prasad, the then Welfare Officer (P) was the enquiry Officer. Exts. M3 to M8 are proved by L. H. Parvatiyar, MW1, who was also a prosecution witness in the departmental enquiry and whose statement recorded is Ext. M3. During the time of the enquiry he was the Welfare Officer of Digwadih Colliery and the Personnel Officer of Digwadih and Central Organisation. He has also proved Exts. M1, M2 and M9. He has deposed that the enquiry officer N. K. Prasad was sick and not in a position to attend the Court. He has proved the signatures of the enquiry officer N. K. Prasad, the affected workman and the witness concerned on all the statements, Exts. M3, M4, M5, M6 and M7. He has also proved the enquiry report, Ext. M8 to be in the hand and under the signature of the enquiry officer N. K. Prasad. The affected workman has not denied his signatures on Exts. M3 to M7. The statements Exts. M3 to M7 clearly show that the affected workman was given an opportunity to cross examine the prosecution witnesses and did in fact cross-examine them at length. He also lead defence witnesses and made a statement that he had no more witness to examine in his defence. Thus, I do not find any fault in the enquiry. But the question is whether the finding of the enquiry officer, namely, that the affected workman was guilty of the charge was correct or perverse. I am not expected to sit over the enquiry as an appellate authority and enter into appreciation of evidence I have to see whether there is any material to support the finding arrived at by the enquiry officer. As I have already pointed out, the charge was that the affected workman had contravened clause 19(1) of the Standing Orders by disobeying a lawful or reasonable order of his superior. The

order in question of the manager to him was to remove the unauthorised gumti kept by him on the Co.'s land. All through the affected workman had denied that he had kept any unauthorised gumti on the Co.'s land. Hence, the onus was lying on the prosecution to establish that the affected workman had kept an unauthorised gumti on the Co.'s land and that he had disobeyed the order of the manager by not removing it. In order to establish the fact of the affected workman having kept an unauthorised gumti on the Co.'s land the prosecution had examined two witnesses, B. Lal, Clerk and L. H. Parvatiyar, Welfare Officer, whose statements respectively are Exts. M4 and M3. The witness L. H. Parvatiyar had no personal knowledge at all about the fact and his source of information was only the witness B. Lal. The witness, B. Lal, said that he had heard from others and also had seen on a few occasions the affected workman selling Pan, Biri, at the gumti. The defence witnesses, Mandip and Hari, whose statements respectively are Exts. M8 and M7 had categorically deposed that the gumti in question belonged to one Muneshwar, Ex-employee and the gumti's shop was being run by his son. The prosecution did not even choose to cross examine the two defence witnesses. The prosecution witness B. Lal is, admittedly, a clerk and a subordinate to L. H. Parvatiyar the Welfare Officer. Thus, it was for the enquiry officer to consider if the solitary statement of an interested witness that he saw on a few occasion the affected workman selling Pan, Biri etc, from the gumti's shop outweighed the evidence of the two defence witnesses whom the prosecution did not choose even to cross-examine. The prosecution did not choose to examine Maheshwar. Para 2 of the failure report of the Conciliation Officer, received along with the reference, shows that at the request of the parties the Conciliation Officer had made a spot enquiry to ascertain the correct position of the case. At the request of the workmen the file of the Conciliation Officer No. D-149/1(121)/65 was summoned. In paragraph 6 at page 38 of the file the Conciliation Officer has mentioned that his spot enquiry also revealed that the shop was actually run by the son of Muneshwar, who was dismissed by the management about 8 months ago. On this material I have no hesitation to hold that the finding of the enquiry officer was perverse. On behalf of the workmen some more material is brought on record to show that even after the impugned order the employers have issued further chargesheets to the affected workman charging him for disobedience under clause 19(1) of the standing orders for not removing the gumti. I did not choose to take note of the material, because it is not quite relevant. The inference is irresistible that the employers have chosen the action against the affected workman, probably, to victimise him for his trade union activities, as pleaded by the workmen and spoken to by WW1.

6. I, therefore, hold that the management of Digwadih Colliery of M/s. Tata Iron & Steel Co. Ltd., were not justified in suspending the affected workman, Brijnarain Singh, C.R.O. Labour for 10 days with effect from 1st March, 1965 and, consequently, direct that the employers should pay to him the wages and emoluments, if any, due to him for the period of suspension, as though he was in continuous service. The award is made accordingly and submitted under section 15 of the Industrial Disputes Act, 1947.

(Sd.) N. VENKATA RAO,
Presiding Officer.

APPENDIX I

BEFORE THE CENTRAL GOVERNMENT ADDITIONAL INDUSTRIAL TRIBUNAL AT DHANBAD.

REFERENCE No. 61 OF 1967.

PARTIES : Employers in relation to the Digwadih Colliery of M/s. Tata Iron & Steel Co. Ltd. (Jamadoba, P.O. Jealgora, District Dhanbad).

AND
Their Workmen.

List of Documents admitted in Evidence for Employers

Distinguishing mark or number	Description of document and date.	Date of admission.	Whether admitted or proved
Ext. M1	Chargesheet No. 46 dt. 3/4-2-65 to Brijnarayan Singh, C.R.O. Labour.	31-8-67	Proved Do. MWI. Do.
Ext. M2	Letter No. 53 dt. 12-2-65 Notice of enquiry .	Do.	Do. Do.

Distinguishing mark or number	Description of document & date.	Date of admission	Whether admitted or proved	Proved by
Ext. M3	Statement of L.H. Parvatiyar, Welfare Officer	31-8-67	Proved	MW 1
Ext. M4	Statement of Sri B. Lal Clerk Gr. II	Do.	Do.	Do.
Ext. M5	Statement of Brijnarayan Singh, C. R. O. Labour	Do.	Do.	Do.
Ext. M6	Statement of Mandip, C.R.O. labour	Do.	Do.	Do.
Ext. M7	Statement of Hari, C.R.O. loader.	Do.	Do.	Do.
Ext. M8	Finding of the Enquiry Officer.	Do.	Do.	Do.
Ext. M9	Letter of suspension to Brijnarayan Singh	Do.	Do.	Do.

List of Documents admitted in evidence for workmen

Distinguishing mark or number	Description of document & date	Date of admission	Whether admitted or Proved.	Proved by
Ext. W1	Brijnarayan Singh's letter dt. 5-2-65 to Manager	31-8-67	Admitted	..
Ext. W2	Brijnarayan Singh's letter dated 26-2-65 to Manager	Do.	Do.	Do.
Ext. W3	Chargesheet No. 138 dt. 22/23-4-65 to Sri Brijnarayan Singh along with reply	Do.	Do.	Do.
Ext. W4	Enquiry notice reg. c/sheet No. 4 dt. 12-1-66 issued to Brijnarayan Singh	Do.	Do.	..
Ext. W5	Enquiry notice reg. c/sheet No. 19 dt. 22/24-1-66 issued to Brijnarayan Singh	Do.	Do.	..
Ext. W6	Failure report dated 29-6-65 in original	Do.	Do.	..
Ext. W7	Membership receipt book for the year 1963- 64	Do.	Do.	..
Ext. W8	True copy of membership receipt	Do.	Proved Do.	W.I. Do.

(Sd.) N. VENKATA RAO,
Presiding Officer,
Central Government Additional Industrial
Tribunal at Dhanbad.

APPENDIX II

RE THE CENTRAL GOVERNMENT ADDITIONAL INDUSTRIAL TRIBUNAL
AT DHANBAD.

REFERENCE NO. 61. OF 1967.

PARTIES : Employers in relation to the Digwadih Colliery of M/s. Tata Iron & Steel Co. Ltd.
(Jamadoba, P.O. Jealgora, District Dhanbad).

AND

Their Workmen.

List of Witnesses Examined for the Employers

No. of witness	Name of the witness	Dt. of examination
MWI.	L.H. Parvatiyar	31-8-1967.

List of Witnesses Examined for the Workmen

No. of witness	Name of the witness	Dt. of examination
MW1	Brij Narayan Singh	31-8-1967.

(Sd.) N. VENKATA RAO,
Presiding Officer,
Central Government Additional Industrial,
Tribunal at Dhanbad.

[No. 2/68/65-LRII.]

New Delhi, the 9th November 1967

S.O. 4107.—In pursuance of section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the following award of the Industrial Tribunal, Jabalpur, in the industrial dispute between the employers in relation to the Burhar and Amlai Collieries of Messrs Rewa Coal Fields, Post Office Dhanpuri, (District Shahdol, Madhya Pradesh), and their workmen, which was received by the Central Government on the 31st October, 1967.

BEFORE THE CENTRAL GOVT. INDUSTRIAL TRIBUNAL-CUM-LABOUR COURT, JABALPUR

Dated, October 20, 1967

PRESENT:

Sri G. C. Agarwala—*Presiding Officer.*

REFERENCE No. CGIT/LC(R) 2 OF 1967

PARTIES:

Employers in relation to the Burhar and Amlai Collieries, P. O. Dhanpuri,
District Shahdol (M.P.)

Versus

Their workmen through the Burhar Colliery Mazdoor Sabha, P. O. Dhanpuri,
District Shahdol.

APPEARANCES:

For Employers—S/Sri Ujagar Singh and S. D. Singh Labour Officers

For Workmen—Sri P. K. Thakur, Vice-President

AWARD

The Ministry of Labour, Employment and Rehabilitation by Notification No. 5/50/66-LRII dated 20th January 1967 referred the following dispute, under Section 10 I.D. Act for adjudication to this Tribunal.

Matter of Dispute

Whether the management of the Burhar & Amlai Collieries of Messrs Rewa Coalfields is justified in removing Shri Dukaloo Son of Mayaram, Loader, in Burhar Colliery No. 2, from service? If not, to what relief the workman is entitled?

The dispute was raised by the workman concerned, Shri Dukaloo, in conciliation under Section 2A of I.D. Act and not through a Union. In the initial stages of the proceeding before this Tribunal, Burhar Colliery Mazdoor Sabha continued to represent without authorisation as a Union and filed the statement of claim. When the error was detected, Dukaloo himself was required to file statement of claim which he did at a very late stage and authorised the same Union Office bearers to represent him.

Dukaloo was a permanent Loader in Burhar Mines No. 2. He proceeded on leave for 16 days up to 17th February 1966 and was due to report for duty on 18th February, 1966. He sent an application from his home village on 17th February 1966 but which was received by the management on 24th February 1966. The

management, therefore, rejected the application for extension of leave by 11 days and sent a communication on 25th February 1966 to the village address of Dukaloo that he should report for duty. This communication was not received by Dukaloo, and was returned back undelivered. According to Dukaloo, presuming that his application for extension of leave had been granted by the management, he remained in his village and came and reported for duty on 4th March 1966. He was, however, not allowed to resume duty and was put off on one pretext or the other by the Labour Welfare Officer. He gave an application to the Assistant Manager, Shri Singh, which also remained unattended. The case of the management, however, is that Dukaloo remained absent throughout without any further intimation and since he had absented for more than 30 days continuously, he lost his lien under paragraph 17(ii) of the Standing Orders. He was consequently informed on 22nd April 1964 that his services had been terminated. It is refuted that Shri Dukaloo came and reported on 4th March 1966 and that he met the Labour Welfare Officer or applied to the Assistant manager. It was only after his services had been terminated that he came and wanted re-employment which could not be done.

The case of Dukaloo that he came and reported for duty on 4th March 1966 is obviously false. This is evident by the fact that on receipt of his application dated 17th February 1966 (Ex. E. 7) he was informed by the management by letter dated 25th February 1966 (Ex. E. 1) that he should immediately report for duty. This communication was sent under registered post, the original envelope being Ex. E. 3. There is an endorsement dated 9th March 1966 of the Postman that Dukaloo refused to accept the same. It follows therefore that atleast till 9th March 1966, he was in his village. He could not possibly have come to Burhar on 4th March, 1966 to report for duty. He made thoroughly contradictory and inconsistent statements. He stated that Labour Welfare Officer took the postal acknowledgment receipt and letter of the Manager sanctioning leave but did not return the same. He asked him to come after 8 days and though he went frequently, he was not allowed to resume duty. There was obviously no letter of sanction of leave and he admitted in cross examination that he treated the postal acknowledgment card as sanction of leave. In further cross-examination he introduced a new fact that he gave an application to the Assistant manager, Shri Sinha, a fact which he had neither alleged in his statement of claim nor in his examination in-chief. On behalf of the management, the Labour Welfare Officer, Shri Z Warsi was examined and he denied that Dukaloo met him at any time between February and April. It was only after his services had been terminated for continued absence for more than 30 days that he came and implored for re-employment which could not be done. The evidence of Rajmani Singh (E. W. 2) camp Chowkidar of Labour Quarter confirmed the fact that Dukaloo was not seen in his quarter during the months of March and April 1966. This oral evidence is lent support by the report of Wage Clerk (Ex. E. 4) dated 21st March 1966 seeking instructions that as Dukaloo had been absenting for more than 30 days he may be advised in the matter. The Welfare Officer was directed to discuss and as stated by Shri Warsi, he advised termination whereupon letter of termination (Ex. E. 2) was sent. If Dukaloo had appeared earlier in early March, there would have been no occasion to report for his continued absence by the Wage Clerk nor the Welfare Officer would have so advised. It was only after termination of his services because of continued absence had been intimated for which is the postal acknowledgment card (Ex. E. 5) that he appeared and wanted re-employment. There is, therefore, no truth in his case.

On his behalf, it was contended that clause 17(ii) of the standing Orders was inapplicable as it related to misconduct and that the relevant provision is Clause 10(e). Under this clause a workman was liable to lose lien on over-staying leave and on failure to explain satisfactorily his absence to the Manager under sub clause (f), and is also liable for disciplinary action. Under Clause 17(ii) continued absence without permission for 30 days or more entailed automatic termination. Both these powers are available to the management and it is wrong to contend that clause 17(ii) is a provision for misconduct and for which explanation and disciplinary proceedings are required. The relevant provision for disciplinary proceedings are contained in sub-clause (iii) of clause 17 which specifically states "that no order of punishment under Standing Order No. 17(i) shall be made unless the workman concerned is informed in writing of the alleged misconduct and given an opportunity to explain the allegation made against him". It is thus manifest that sub-clause 3 governs sub-clause (i) and not sub-clause (ii). Consequently, departmental proceedings for absence mentioned in sub-clause (i) was not required. The contention, therefore, is clearly untenable.

Decision

The result, therefore, is that the management was justified in removing Shri Dukaloo from service and he is not entitled to any relief.

(Sd.) G. C. AGARWALA,
Presiding Officer.

20-10-67

[No. 5/60/66-LRII.]

S.O. 4108.—In pursuance of section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the following award of the Additional Industrial Tribunal, Dhanbad, in the industrial dispute between the employers in relation to the Malkera Colliery, Post Office Malkera, District Dhanbad of Messrs Tata Iron and Steel Company Limited, Jamadoba, Post Office Jealgora, District Dhanbad and their workmen, which was received by the Central Government on the 31st October, 1967.

BEFORE THE CENTRAL GOVERNMENT ADDITIONAL INDUSTRIAL TRIBUNAL AT DHANBAD

In the matter of a reference under section 10(1)(d) of the Industrial Disputes Act, 1947,

REFERENCE No. 81 of 1967

PARTIES: Employers in relation to the Malkera Colliery, P.O. Malkera, Dist. Dhanbad of M/s. Tata Iron and Steel Company Ltd., Jamadoba, P.O. Jealgora, Dist. Dhanbad.

AND
Their Workmen

PRESENT: Shri Nandagiri Venkata Rao, Presiding Officer.

APPEARANCES:

For the Employers: Shri L. H. Parvatiyar, Legal Assistant.

For the Workmen: Shri B. N. Sharma, President, Congress Mazdoor Sangh, Bihar.

STATE: Bihar.

INDUSTRY: Coal.

Dhanbad, dated the 26th October, 1967/4 Kartika, 1889

AWARD

The Central Government, being of opinion that an industrial dispute exists between the employers in relation to the Malkera Colliery, P. O. Malkera, Dist. Dhanbad, of M/s. Tata Iron and Steel Co. Ltd., Jamadoba, P.O. Jealgora, Dist. Dhanbad and their workmen, by its order No. 2/109/65-LRII dated 6th November 1965 referred to the Central Government Industrial Tribunal, Dhanbad under section 10(1)(d) of the Industrial Disputes Act, 1947 for adjudication the dispute in respect of the matters specified in the schedule annexed thereto. The schedule is extracted below:

“SCHEDULE

Whether the management of Malkera Colliery of Messrs Tata Iron and Steel Company Limited, Jamadoba, P.O. Jealgora (District Dhanbad) was justified in terminating the lien on appointment of Shri Ram Jalam Sao (Ticket No. 62775), miner, and placing his name in the 'Badli List' with effect from the 6th July, 1965?

If not, to what relief is the workman entitled?"

2. The Central Government Industrial Tribunal, Dhanbad registered the reference as reference No. 181 of 1965 on its file. The workmen filed their statement of demands. While it was pending before the Central Government Industrial Tribunal, Dhanbad the proceeding was transferred to this Tribunal, by the Central Government by its order No. 8/25/67-LRII dated 8th May 1967 under section 33(B)(1) of the Industrial Disputes Act, 1947. Consequently, the reference is renumbered on the file of this Tribunal as reference No. 81 of 1967. The employers also filed their statement of demands.

3. The affected workman, Ram Jalam Sao (Ticket No. 62775) (hereinafter referred to as the affected workman) was a miner in the Malkera Colliery of the employers. He was granted leave for 26 days with effect from 31st May 1965.

Through his application dated 23rd June 1965 he applied for extension of leave for 16 days. But the employers rejected the extension of leave sought for. By the letter dated 6th July 1965 the employers informed the affected workman that he had lost his lien on his appointment, that his name had been struck off from the permanent rolls and that it was being entered into the list of "badlies". The affected workman approached the employers subsequently but to no avail. These facts are not in dispute. The case of the workmen is that the action taken by the employers against the affected workman without giving him an opportunity to explain his inability to report to duty before expiry of the leave and lead evidence to the satisfaction of the management, was against the spirit of the Certified Standing Orders of the employers colliery and principles of natural justice. The employers justified their action under the certified standing orders and further pleaded that the dispute involved in the reference was not an industrial dispute but was an individual dispute.

4. The workmen were represented by Shri B. N. Sharma, President Congress Mazdoor Sangh and the employers by Shri L. H. Parvatiyar, Legal Assistant. By the consent of the workmen Exts. M1 to M11 were marked for the employers. No witness is examined by any party. The order of reference clearly states that the Central Government was of opinion that an industrial dispute existed between the parties to the reference, as such, the burden was lying on the employers to show that the dispute was not an industrial dispute but an individual dispute. But they have brought absolutely no material on record to substantiate their objection. In the statement filed by them the employers expressed their ignorance about the affected workman being a member of Congress Mazdoor Sangh or any union. The failure report accompanying the reference shows that the dispute before the Conciliation Officer was espoused by the Congress Mazdoor Sangh. In this view I hold the objection as not sustainable.

5. The employers have relied upon the unreported judgment of the Supreme Court in Civil Appeal No. 549 of 1967 to justify their action in terminating the lien of the affected workman on his permanent appointment and placing him on the badli list. That was a case which arose out of an application of a workman filed under Section 33A of the Industrial Disputes Act, 1947, complaining that the termination of his service pending the industrial dispute was improper. It was held—

"Where, therefore, a standing order provides that a workman would lose his lien on his appointment, if he does not join his duty within certain time after his leave expires, it can only mean that his service stands automatically terminated when the contingency happens".

But the Certified Standing Orders relevant to that case or S.O.(1) in Sec. G of the certified standing orders which were interpreted by his Lordship for arriving at the conclusion referred to above, are not produced before me. S.O.(1) in Sec. G of the standing orders is not extracted in the judgment either. It is significant to note that before arriving at the conclusion his Lordship himself had observed, "the standing order is inartistically worded". The relevant portion of clause 9 of the Certified Standing Orders in the instant case is—

"If the employee remains absent beyond the period of leave originally granted or subsequently extended he shall lose his lien on his appointment unless" etc.

In view of this wording the interpretation does not appeal to me that when the employee remains absent beyond the period of leave originally granted or subsequently extended he shall lose his lien on his appointment automatically. There are two more conditions to be satisfied before the absentee employee loses his lien, namely, his returning within 8 days and submitting an explanation to the satisfaction of the Manager about his inability to return before the expiry of the leave. It is manifest that unless the Manager applies his mind and finds the explanation offered as not satisfactory the lien of the absentee employee cannot be lost. It also follows that to satisfy the Manager the absentee employee should have an opportunity to place the necessary material, in other words evidence, in support of his explanation. Thus, the management cannot terminate the lien of the absentee employee on his permanent appointment and place his name on the badli list without giving him an opportunity to explain and to produce evidence in support of the explanation. No such opportunity was given to the affected workman in the present case. Consequently, the order of the employers dated 6th July 1965, Ext. M4 cannot stand.

I, therefore, hold that the management of Malkera Colliery, of M/s. Tata Iron and Steel Co. Ltd., Jamadoba, P.O. Jealgora, (Dist. Dhanbad) was not justified in terminating the lien on appointment of the affected workman, Ram Jalam Sao (Ticket No. 62775), miner, and placing his name on the 'Badli List' with effect from 6th July 1965, and, consequently I direct that he be reinstated to his permanent appointment with effect from 6th July 1965 and be paid all his wages and dues, if any, as though the lien on his appointment as a miner of the colliery was never terminated. The award is made accordingly and submitted under section 15 of the Industrial Disputes Act, 1947.

(Sd.) N. VENKATA RAO,
Presiding Officer.

APPENDIX I

BEFORE THE CENTRAL GOVERNMENT ADDITIONAL INDUSTRIAL TRIBUNAL AT DHANBAD

REFERENCE NO. 81 OF 1967

PARTIES : Employers in relation to the Malkera Colliery,
P.O. Malkera, Dist. Dhanbad of
M/s. Tata Iron & Steel Co. Ltd., Jamadoba,
P.O. Jealgora, Dist. Dhanbad.

AND

Their Workmen.

List of Documents Admitted in Evidence for the Employers

Distinguishing mark or number	Description of document & date	Dt. of admission	Whether admitted or proved	Proved by
Ext.M1	Original leave application of Sri Ram Jalam Saw dt 26-5-65	11-9-67	Admitted	..
Ext.M2	Original extension of leave application of Sri Ram Jalam Saw in Hindi dt. 23-6-65	Do.	Do.	..
Ext.M3	Copy of letter No. MLK. 18-65/546 dt. 29-6-65 issued to Sri Ram Jalam Saw	Do.	Do.	..
Ext.M4	Copy of letter No. MLK. 54-65/5629 dt. 6/7-7-65 issued to Sri Ram Jalam Saw	Do.	Do.	..
Ext.M5	Postal receipt dt. 8-7-65 by which letter mentioned in item No. 5 was sent to Sri Ram Jalam Saw under Regd. post	Do.	Do.	..
Ext.M6	Acknowledgement card showing the receipt of letter mentioned in item no. 5	Do.	Do.	..
Ext.M7	Original application dt. 27-7-65 by Sri Ram Jalam Saw with envelope	Do.	Do.	..
Ext.M8	Copy of letter No. JMB/479/11045 dt. 24/28-9-65 issued to Sri Ram Jalam Saw	Do.	Do.	..
Ext.M9	Peon Book by which the letter dt. 24/28-9-65 was issued to Sri Ram Jalam Saw	Do.	Do.	..
Ext.M10	Signed copy of conciliation officer's report addressed to the C.L.C.(C) New Delhi, dt. 28/29-9-65 with copies to the employers and the Congress Mazdoor Sangh	Do.	Do.	..
Ext.M11	Copy of Co's standing order	Do.	Do.	..

List of Documents Admitted in Evidence for the Workmen

Distinguishing mark or number	Description of document & date	Dt. of admission	Whether admitted or proved	Proved by
NIL	NIL	NIL	NIL	NIL
(Sd.) N. VENKATA RAO, Presiding Officer, Central Govt. Additional Industrial Tribunal at Dhanbad				

APPENDIX II

BEFORE THE CENTRAL GOVERNMENT ADDITIONAL INDUSTRIAL TRIBUNAL AT DHANBAD

REFERENCE NO. 81 OF 1967

PARTIES : Employers in relation to the Malkera Colliery,
 P.O. Malkera, Dist. Dhanbad of
 M/s. Tata Iron & Steel Co. Ltd., Jamadoba,
 P.O. Jealgora, Dist. Dhanbad.

AND

Their Workmen.

List of Witnesses Examined for the Employers

No. of witness	Name of the witness	Date of examination
NIL	NIL	NIL

List of Witnesses Examined for the Workmen

No. of witness	Name of the witness	Date of examination
NIL	NIL	NIL

(Sd.) N. VENKATA RAO,
Presiding Officer,
Central Govt. Additional Industrial
Tribunal, Dhanbad

[No. 2/109/65-LRII.]

S.O. 4109.—In pursuance of section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the following award of the Additional Industrial Tribunal, Dhanbad, in the industrial dispute between the employers in relation to the Bhowra Colliery, Post Office Bhowra, District Dhanbad, and their workmen, which was received by the Central Government on the 31st October, 1967.

BEFORE THE CENTRAL GOVERNMENT ADDITIONAL INDUSTRIAL TRIBUNAL AT DHANBAD

In the matter of a reference under section 10(1)(d) of the Industrial Disputes Act, 1947.

REFERENCE NO. 66 OF 1967

PARTIES:

Employers in relation to the Bhowra Colliery, P.O. Bhowra, Dist. Dhanbad.
AND

Their Workmen.

PRESENT:

Shri Nandagiri Venkata Rao, Presiding Officer.

APPEARANCES:

For the Employers—Shri K. C. Nandeolyar, Dy. Chief Personnel Officer.

For the Workmen—Shri Prasanta Burman, Secretary, Khan Mazdoor Congress.

STATE: Bihar.

INDUSTRY: Coal.

Dhanbad, dated the 26th October 1967

AWARD

The Central Government, being of opinion that an industrial dispute exists between the employers in relation to the Bhowra Colliery, P.O. Bhowra, Dist. Dhanbad and their workmen, by its order No. 2/33/65/LRII dated 23rd August 1965 referred to the Central Government Industrial Tribunal, Dhanbad under section 10(1)(d) of the Industrial Disputes Act, 1947 for adjudication the dispute in respect of the matters specified in the schedule annexed thereto. The schedule is extracted below:

"SCHEDULE

- (1) Whether the management of the Bhowra Colliery was justified in terminating the services of Shri Tiroo Pashi, Pick Miner, 7/10 Incline?
- (2) If not, to what relief is the workman entitled?"

2. The Central Government Industrial Tribunal, Dhanbad registered the reference as reference No. 135 of 1965 on its file. The workmen filed their statement of demands. While it was pending before the Central Government Industrial Tribunal, Dhanbad the proceeding was transferred to this Tribunal, by the Central Government by its order No. 8/25/67-LRII dated 8th May 1967 under Section 33(B)(I) of the Industrial Disputes Act, 1947. Consequently, the reference is renumbered on the file of this Tribunal as reference No. 66 of 1967. The employers also filed their statement of demands.

3. The affected workman, Tiroo Pashi, (hereinafter referred to as the affected workman) was a pick miner, 7/10 Incline of the Bhowra Colliery of the employers. He was granted leave with effect from 15th June 1964 for 14 days for building his house. He was to report to duty on 1st July 1964. But on 27th June 1964 he sent a letter stating that the construction of the house was not completed and praying for further extension of leave. No reply was sent to this application. The affected workman appeared before the management on 25th July 1964 for duty. But the management did not permit him to resume duty and gave a notice on the same day to show cause why disciplinary action should not be taken against him for contravening the certified standing orders. The affected workman submitted his explanation on 27th June 1964. The management did not consider the explanation satisfactory. On 29th July 1964 the management issued notice to the affected workman and started the departmental enquiry at 4 P.M. on the same day. The enquiry was conducted by the Labour Welfare Officer. During the enquiry the statement of the affected workman was recorded and through the enquiry report dated 31st July 1964 the Enquiry Officer found the charge against the affected workman proved. On this the Manager passed the order on 3rd August 1964, stating that the affected workman had lost lien on the job. These facts are not in dispute. The case of the workmen is that before expiry of the sanctioned leave the affected workman had sent an application dated 27th June 1964 for extension but, the management did not send him any reply and, as such, he presumed that his prayer had been acceded to by the management, that the departmental enquiry against him was purfunctory, that the finding of the enquiry officer was perverse and that the termination of his service was unjust. The stand taken by the employers is that in the application for extension

dated 27th June 1964 the affected workman did not mention the period of extension sought for and, as such, the application was not considered by the management, that the explanation submitted by him on 27th June 1964 was also not satisfactory, that the enquiry was held after notice to him and giving him an opportunity to explain, that in the explanation he admitted that the application for extension dated 27th June 1964 did not contain the number of days for which the extension of leave was sought for, that the finding of the enquiry officer was correct and that termination of his service was proper and justified. They had also taken an objection that the dispute involved in the reference was not an industrial dispute but was an individual dispute.

4. The workmen were represented by Shri Prasanta Burman, Secretary, Khan Mazdoor Congress and the employers by Shri K. C. Nandkeolyar, Deputy Chief Personnel Officer. On behalf of the workmen a witness, WW1 was examined and Ext. W1 was marked. On behalf of the employers also a witness, MW1 was examined and Exts. M1 to M10 were marked. The order under reference states that the Central Government was of opinion that an industrial dispute existed between the parties. The order of reference was accompanied by a copy of the failure report of the Conciliation Officer. The report points out that the dispute was represented before the Conciliation Officer on behalf of the affected workman by the General Secretary, Khan Mazdoor Congress, P.O. Jharia, Dist. Dhanbad. Thus, the onus was lying on the employers to prove that the dispute involved in the reference was not an industrial dispute but was merely an individual dispute. But the employers neither examined any witness nor brought on record any material to substantiate the objection taken by them. On behalf of the workman the Secretary of the Khan Mazdoor Congress is examined as WW1. It is in his evidence that the affected workman was a member of the union in 1963-64 and that in the year 1964-65 the total membership of Bhowra branch of the Khan Mazdoor Congress was more than 600. He gave evidence with the help of the membership register and the entry in the register at Sl. No. 27 relating to the affected workman is marked as Ext. W1. In the cross-examination it is elicited that the witness was the Secretary of the Khan Mazdoor Congress only since June or July, 1967 and prior to it he had no concern with the Khan Mazdoor Congress. But the witness gave evidence on the basis of the record and not from his personal knowledge and the record is not challenged. On this material I have no hesitation to hold that the objection raised by the employers is devoid of substance.

5. Admittedly, the affected workman was granted leave of 14 days with effect from 15th June 1964 and he was to report to duty on 1st July 1964. But before the expiry of the granted leave he sent an application, Ext. M1 on 27th June 1964 and it was received by the management on 30th June 1964, before the expiry of the granted leave. The management did not send any reply to the affected workman as regards the application, Ext. M1. The contention of the affected workman is that, as he had not received any reply to his application, Ext. M1, he presumed that his leave was extended. Under clause 11 of the certified standing orders a mandatory duty is cast on the management to record the fact in writing in a leave register to be maintained for the purpose if leave is refused or postponement and the reasons for such refusal or postponement. There is no evidence that the management has complied with this statutory obligation. It is simply stated that the application was not considered because it did not mention the number of days for which the extension of leave was sought for. It is true that in the application, Ext. M1 it was merely stated that as the construction work had not completed the leave may be extended. The management could grant reasonable extension or to reject the extension all together. They ought to have mentioned the reasons for it in the register and inform the affected workman so that he could report to duty without any delay. In his explanation to the chargesheet, Ext. M3 as well as in his statement during the departmental enquiry, Ext. M5 the affected workman submitted the same explanation for his over-stay of the leave, namely, that the construction of the house had not completed. In the enquiry the enquiry officer put a question to the affected workman, "Do you know that the leave should be extended only to a particular date and extension of leave without any date is of no value?"

The workman had to give answer to the question and the answer given by him is:

"It is true, but I thought that if the time shown by me proved wrong (If I could not return within the specified time) that also will be a mistake on my part. Surely this is a mistake on my part."

This reply is treated by the enquiry officer as an admission and he based his finding on this. But the question is, what did the affected workman admit? He-

has admitted his mistake in not mentioning the limit to which he sought extension of leave. The enquiry officer found the affected workman guilty. It does not mean that the affected workman was guilty of overstaying the leave granted to him without any valid reason. Regarding the reason for his overstay there was absolutely no enquiry and no opportunity was given to him. Consequently, the finding of the enquiry officer is nothing but perverse and the order of termination of service of the affected workman by the Manager based upon this finding is also wrong and unjust. Shri K. C. Naadkeolyar, appearing for the employers also contended that as per clause 11 of the certified standing orders the affected workman lost lien on his permanent appointment automatically when he did not return within 8 days of expiry of the granted leave and submit any explanation to the satisfaction of the Manager of his inability to return before the expiry of such leave. I am referred to an unreported judgment of the Supreme Court in Civil Appeal No. 549 of 1967. That was a case which arose out of an application of a workman filed under section 33A of the Industrial Disputes Act, 1947, complaining that the termination of his service pending the industrial dispute was improper. It was held—

"Where, therefore, a standing order provides that a workman would lose his lien on his appointment, if he does not join his duty within certain time after his leave expires, it can only mean that his service stands automatically terminated when the contingency happens".

But the certified standing orders relevant to that case or S.O.(1) in Sec. G of the certified standing orders which were interpreted by his Lordship for arriving at the conclusion referred to above, are not produced before me. S.O.(1) in Sec. G of the standing orders is not extracted in the judgment either. It is significant to note that before arriving at the conclusion his Lordship himself had observed, "the standing order is inaccurately worded". The relevant portion of clause 11 of the Certified Standing Orders in the instant case is—

"If the employee remains absent beyond the period of leave originally granted or subsequently extended he shall lose his lien on his appointment unless" etc.

In view of this wording the interpretation does not appeal to me that when the employee remains absent beyond the period of leave originally granted or subsequently extended he shall lose his lien on his appointment automatically. There are two more conditions to be satisfied before the absentee employee loses his lien, namely, his returning within 8 days and submitting an explanation to the satisfaction of the Manager about his inability to return before the expiry of the leave. It is manifest that unless the Manager applies his mind and finds the explanation offered as not satisfactory the lien of the absentee employee cannot be lost. It also follows that to satisfy the Manager the absentee employee should have an opportunity to place the necessary material, in otherwords evidence, in support of his explanation. Thus, the management cannot terminate the lien of the absentee employee on his permanent appointment and place his name on the badli list without giving him an opportunity to explain and to produce evidence in support of the explanation. No such opportunity was given to the affected workman in the present case. Consequently, the order of the employers dated 3rd August 1964, Ext. M7 cannot stand.

6. I, therefore, hold that the management of the Bhowra Colliery was not justified in terminating the services of the affected workman, Tiroo Pashi, Pick Miner, 7/10 Incline with immediate effect by their letter dated 3rd August 1964, and, consequently, I set aside the order of termination and direct that the affected workman be reinstated to his permanent appointment with effect from 3rd August 1964 and be paid all his wages and dues, if any, as though his service was never terminated. The award is made accordingly and submitted under section 15 of the Industrial Disputes Act, 1947.

(Sd.) N. VENKATA RAO,
Presiding Officer.

APPENDIX I

BEFORE THE CENTRAL GOVERNMENT ADDITIONAL INDUSTRIAL TRIBUNAL
AT DHANBAD

REFERENCE NO. 66 OF 1967

PARTIES: Employers in relation to the Bhowra Colliery,
P.O. Bhowra, Dist. Dhanbad.

AND

Their Workmen.

List of Documents Admitted in Evidence for the Employers

Distinguishing mark or number	Description of document & date	Dt. of admission	Whether admitted or proved	Proved by
Ext.M1	Leave application of Tiroo Pashi . . .	13-9-67	Proved	M.W.R
Ext.M1(a)	Postal envelope . . .	Do.]	Do.]	Do.]
Ext.M2	Letter of explanation dt. 25-7-64 issued by the Manager to Sri Tiroo Pashi . . .	Do.]	Do.]	Do.
Ext.M3	Reply of the explanation dt. 26-7-64 by Tiroo Pashi . . .	Do.]	Do.]	Do.]
Ext.M4	Notice of enquiry issued to Tiroo Pashi by Enquiring Officer dt. 29-7-64 . . .	Do.	Do.	Do.]
Ext.M5	Statement of Tiroo Pashi . . .	Do.]	Do.]	Do.
Ext. M6	Enquiry report dt. 31-7-64 . . .	Do.]	Do.]	Do.
Ext.M7	Office copy of letter reg. termination of service of Sri Tiroo Pashi . . .	Do.	Do.	Do.
Ext.M8	Postal receipt filed by Tiroo Pashi during enquiry . . .	Do.	Do.	Do.
Ext.M9	Postal acknowledgement filed by Tiroo Pashi during enquiry . . .	Do.	Do.	Do.
Ext.M10	Copy of the standing order . . .	Do.	Do.	Do.

List of Document admitted in Evidence for Workmen

Distinguishing mark or number	Description of document & date	Dt. of admission	Whether admitted or proved	Proved by
Ext.Wi	Extract of the membership register for 1963-64	13-9-67	Proved	WWI

(Sd.) N. VENKATA RAO,
Presiding Officer,
Central Govt. Additional Industrial Tribunal,
Dhanbad.

APPENDIX II

BEFORE THE CENTRAL GOVERNMENT ADDITIONAL INDUSTRIAL TRIBUNAL
AT DHANBAD.

REFERENCE NO. 66 OF 1967

PARTIES: Employers in relation to the Bhowra, Colliery,
P.O. Bhowra, Dist. Dhanbad.

AND

Their Workmen.

List of Witnesses Examined for the Employers

No. of witness	Name of the witness	Dt. of examination
MWI	K. C. Nandkeolyar	13-9-67

List of Witnesses Examined for the Workmen

No. of witness	Name of the witness	Dt. of examination
WWI	Prasanta Burman	13-9-67

(Sd.) N. VENKATA RAO,
Presiding Officer,
Central Govt. Additional Industrial Tribunal,
Dhanbad.

[No. 2/38/65-LRII.]

New Delhi, the 10th November 1967

S.O. 4110.—In pursuance of section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the following award of the Industrial Tribunal, Hyderabad, in the industrial dispute between the employers in relation to the Singareni Collieries Company Limited, Belampalli Group of Collieries, Post Office Belampalli, Andhra Pradesh, and their workmen, which was received by the Central Government on the 2nd November 1967.

BEFORE THE INDUSTRIAL TRIBUNAL (C), ANDHRA PRADESH,
HYDERABAD

PRESENT:

Sri Mohammad Najmuddin, M.A., B.L., Chairman, Industrial Tribunal,
Andhra Pradesh, Hyderabad.

INDUSTRIAL DISPUTE NO. 53 OF 1966

BETWEEN

Workmen of M/s Singareni Collieries Co. Ltd., Belampalli.

AND

Employers of M/s Singareni Collieries Co. Ltd., Belampalli Dvn.

APPEARANCES:

For the workmen—Sri A. Raghuramulu, Vice President, Andhra Pradesh Colliery Mazdoor Sangh (INTUC), Kothagudium.

For the employers—Sri M. Shyam Mohan, Personnel Officer.

AWARD

The Government of India in its Ministry of Labour, Employment and Rehabilitation (Department of Labour & Employment) had, by order No. 7/25/66-LRII dated 5th November 1966, referred this case to me for adjudication. The issue as per schedule to the notification is this:—

(i) Whether the punishment of dismissal awarded to Shri B. Ramulu, Road Gang Mazdoor in the Ramakrishnapur Division, was justified?

(ii) If not, to what relief is the workman entitled?

2. The Andhra Pradesh Colliery Mazdoor Sangh, Kothagudium, is party to the reference. The statement of claims is filed by and under the signature of Mr. S. Rami Reddy, General Secretary of the Sangh. The claimant, B. Ramulu, was a road gang mazdoor in the employ of the Singareni Collieries Company Ltd. in the Ramakrishnapur Division. On 11th May 1965 Ramulu was in the first shift working at Chamria building, that shift being from 7.00 A.M. to 3.00 P.M. While so, the Venus Engineering Works, Contractors, started to unload polished Shahabad stone at the workspot. The Company charge-sheeted the claimant for deserting his workspot and assaulting and beating two persons, Ramamohanrao and Seetaramaiah, who were in charge of unloading Shahabad stone. A domestic enquiry was held. The enquiry officer held that the charge was proved. Thereupon the Management dismissed Ramulu by order dated 12th August 1965. The case of the claimant is that he did not either desert his workspot or assault Ramamohanrao and Seetaramaiah, and that the case was foisted upon him because of his trade union activities. The particular motive for so allegedly foisting the case upon him is said to be that he had protested to the Contractors that they were paying far less to their own mazdoors than what should be paid. This protest is said to have irritated the Contractors, and with the help of the Management the case was said to have been foisted upon him. Referring to the domestic enquiry, it is stated in the statement of claims that the principles of natural justice and fair play were not observed and that Ramulu did not know that happened at such an enquiry.

3. The Management filed counter stating that the principles of natural justice were observed at the domestic enquiry and that Ramulu was present and had participated in it, but had refused to cross-examine the witnesses in support of the charge.

4. Three witnesses were examined on the side of the claimant, they being W.Ws. 1, 2 and 3, W.W. 3 being Ramulu himself. Exs. W. 1 to W 3 were marked

on his side. Two witnesses, M.Ws. 1 and 2, were examined on the side of the Management, M.W. 2 being Ramamohanarao who was said to be one of the two who were assaulted by B. Ramulu on the forenoon of 11th May 1965. Exs. M 1 to M 3 were marked on the side of the Management.

5. Now that the question of dismissal of B. Ramulu, following an earlier domestic enquiry, has come here as an Industrial Dispute, the matter would be at large before me and the issue would be decided on merits. There is evidence not only let in at the domestic enquiry but also in the enquiry in the Tribunal. The evidence should be judged as a whole. But it must be stated that there should be a compelling reason for not accepting the evidence let in at the domestic enquiry and the report made by the enquiry officer.

6. W.W. 1, Chillumula Durgaiah, and W.W. 2, Gampala Rajam, were in the same shifts as B. Ramulu on the afternoon of 11th May 1965. These two witnesses attempted to give an alibi to B. Ramulu. W.W. 1 said that B. Ramulu had left the workspot at 11.00 a.m. along with maistry Nagabhushanam with two inch pipes for fitting at the B class quarters. The witness said that any contractors' lorries did not arrive at the Chamria building, that any disturbance did not take place there and that there was no beating of anybody there. W.W. 2, Gampala Rajam, also said that there was no incident of any kind, that any lorries of contractors did not come there and that nobody was assaulted. These two witnesses were examined at the domestic enquiry. W.W. 1 stated there that "some quarrel happened" at the Chamria building under construction and that B. Ramulu had left his working place after the quarrel started. The witness, however, said that he did not know about the details. W.W. 2 said at the domestic enquiry that an incident had taken place, but like the other witness he too avoided mentioning B. Ramulu having participated in it. These two witnesses were summoned as witnesses for Ramulu at the domestic enquiry, and they were examined by the Management. But it will be particularly noticed that while at the domestic enquiry W.Ws. 1 and 2 admitted to the occurrence, they would not admit that from the witness box in the enquiry in the Tribunal. B. Ramulu, W.W. 3, testifying here on his own behalf said that he did not see any contractors' lorries coming to the Chamria building, that any incident did not take place and that therefore there was no question of his participating in any such incident. His statement was recorded in the domestic enquiry. There he stated that when at about 11.00 a.m. he was working near the B-Class quarters some quarrel had taken place near the Chamria building under construction and that he did not know the details regarding the same. He denied that he had participated in any such quarrel.

7. Having regard to the positive testimony let in the Tribunal, I am not prepared to accept the testimony of W.Ws. 1, 2 and 3. Here in the Tribunal they went to the extent of saying that not to speak of any incident taking place, even the contractors' lorries had not arrived at the Chamria buildings for unloading Shahabad stone. Claiming that he was not allowed to participate in the domestic enquiry, W.W. 3 said here in the Tribunal that he was not allowed to come inside the room where the domestic enquiry was taking place and that he was made to sit outside. I do not believe that statement. M.W. 1, Avadhani, who is a Typist in the Agent's office at the Ramakrishnapur Division, stated that he was present at the domestic enquiry as well as B. Ramulu and that he had seen B. Ramulu putting his thumb impressions on the statements recorder at the domestic enquiry. Seeing that B. Ramulu claims to be an active member of the trade union, I do not think that he would sit outside cooling his heels while the domestic enquiry regarding him was in progress inside the room. B. Anjaneyulu, a partner in the Venus Engineering Works, gave evidence at the domestic enquiry. He said there that he was supervising unloading of Shahabad stone on 11th May 1965 near the Chamria buildings, that Ramamohanarao and Seetaramaiah, Supervisors, were present, that a quarrel developed about the quantum of wages paid to the mazdoors employed by the Contractors, and that, while so, B. Ramulu came up and beat Ramamohanarao and Seetaramaiah. The enquiry officer recorded that B. Ramulu had declined to cross-examine the witness. There is the thumb impression of B. Ramulu at the end of the statement of this witness. Both Seetaramaiah and Ramamohanarao were examined at the domestic enquiry. Seetaramaiah said there that when he attempted to prevent Ramulu from beating Ramamohanarao further, Ramulu turned upon him and beat upon his shoulder and below the neck. The testimony of the other victim, Ramamohanarao, at the domestic enquiry is the same. At the end of the statements of these two witnesses the enquiry officer made a note that Ramulu declined to cross-examine the witness. In both those statements there is the thumb impression of B. Ramulu. Ramamohanarao was examined as M.W. 2 in the Tribunal. He said that while the partner of the Venus Engineering Works was unloading Shahabad stone at the

Chamria buildings from two lorries, some persons came and prevented unloading of the lorries, that while Anjaneyulu was requesting them not to cause obstruction, B. Ramulu and two or three others who were working near the B-type quarters came running from there and struck him (witness) with hands on the back and neck and that when Seetaramaiah tried to prevent the beating, B. Ramulu meted out similar treatment to the latter.

8. I do not see any reason why I should not accept the testimony of Ramamohanarao, M.W. 2, given here and his testimony as well as of Seetaramaiah and Anjaneyulu given at the domestic enquiry. I have no doubt that B. Ramulu had participated in the domestic enquiry although he had declined to cross-examine the Management's witnesses there. At the end of chief examination here, B. Ramulu (W.W. 3) said that he had been telling the Contractors that they were paying to their mazdoors far less than what should be paid and that thereupon the Contractors got angry with him. It is clear from this that B. Ramulu was interested in the quantum of wages paid by the Contractors to the mazdoors, and that he had been in the habit of telling the Contractors about it. Then a time came when he took the situation into his own hands by assaulting two of the contractors' supervisors, Ramamohanarao and Seetaramaiah. He claims to be an active member of the Trade Union. Great play was being made of the fact that the B-type quarters are differently situated from the Chamria building where the lorries were unloading Shahabad stone. It is admitted that the B-type quarters are adjacent to the Chamria buildings. So, it really matters little whether at the time of the occurrence B. Ramulu was working at the Chamria building or at the B-type quarters.

9. I am satisfied that the domestic enquiry was fair and above board, that principles of natural justice and fair play were not violated, and that B. Ramulu had participated in it. The enquiry officer could certainly come to the conclusion he did basing it upon the positive testimony given by Anjaneyulu, Seetaramaiah and Ramamohanarao at the domestic enquiry. There is no reason whatsoever why I should disagree with him. The testimony given at the Tribunal by Ramamohanarao (M.W. 2) supports the positive testimony given at the domestic enquiry. The testimony given hereby W.Ws. 1, 2 and 3 makes a feeble attempt at alibi, and that attempt turns out to be wholly inadequate. It is clear beyond doubt that B. Ramulu had assaulted Seetaramaiah and Ramamohanarao on the forenoon of 11th May 1965 while they were attending to the unloading of the Contractors' lorries at the Chamria buildings. B. Ramulu certainly deserved to be punished for that. But the question is whether the punishment of dismissal was merited. I should say it was. It is a very serious thing what B. Ramulu had done by assaulting the employees of the Contractors when they were unloading Shahabad stone from lorries at the Chamria buildings under construction by the Company. Ramulu may feel that the Contractors were under-paying their mazdoors, but that is no justification for assaulting the employees of the Contractors. The punishment of dismissal was justified. There is no relief to be given in this behalf to B. Ramulu.

Award passed accordingly.

Given under my hand and the seal of the Tribunal, this the 23rd day of October, 1967.

(Sd.) M. NAJMUDDIN,
Industrial Tribunal.

APPENDIX OF EVIDENCE

Witnesses examined for:

Workmen:—

W.W. 1: C. Durgiah.
W.W. 2: G. Rajam.
W.W. 3: B. Ramulu.

Employers:—

M.W. 1: K. L. N. Avadhani.
M.W. 2: K. Ramamohanarao.

Documents exhibited for Workmen

Ex. W1: Bunch of documents filed by the Union, viz., FIR filed by the Police in Munisif Magistrate Court with material papers as enclosures to it.

Ex. W2: Application of the workman submitted to the Agent of the Singareni Collieries Co. Ltd., Kothagudium.

Ex. W3: Correspondence between the Union and the Ministry of Labour, Employment and Rehabilitation, Government of India, in the matter of B. Ramulu, who was dismissed for certain misconduct.

Documents exhibited for Employers

Ex. M1: Identity Service Card of B. Ramulu.
 Ex. M2: Domestic enquiry file.
 Ex. M3: Appeal dated 14th August 1965 of B. Ramulu submitted to the General Manager of the Collieries praying to cancel the dismissal order.

(Sd.) M. NAJMUDDIN,

Industrial Tribunal.
 [No. 7/25/66-LRII.]

S.O. 4111.—In pursuance of section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the following award of the Industrial Tribunal, Hyderabad, in the industrial dispute between the employers in relation to the Singareni Collieries Company Limited, Rudrampur Division, Post Office Kothagudum Collieries Limited, and their workmen, which was received by the Central Government on the 3rd November, 1967.

BEFORE THE INDUSTRIAL TRIBUNAL (C), ANDHRA PRADESH,
 HYDERABAD.

PRESENT:

Sri Mohammad Nasimuddin, M.A., B.L. Chairman, Industrial Tribunal, Andhra Pradesh, Hyderabad.

INDUSTRIAL DISPUTE NO. 9 OF 1967.

BETWEEN

Workmen of Singareni Collieries Company Ltd., Rudrampur Division, P.O. Kothagudum, and

AND

Employers of Singareni Collieries Company Ltd., Rudrampur Division, P.O. Kothagudum.

APPEARANCES:

Sri K. G. Kannanachari, Counsel for the Workmen.

Messrs K. Srinivasanamurthy and P. C. Narayana, Divisional Personnel Officer of the Company for the Employers.

AWARD

The Government of India in its Ministry of Labour, Employment and Rehabilitation (Department of Labour and Employment) issued by order F. No. 7/6/67-LRII dated 5th April, 1967, this award in the said Dispute. The issues as per schedule annexed to the notification are these—

- (i) Whether the action of the management of Singareni Collieries Company Limited, in terminating the services of Shri Koiyada Gattaiah, Coal filler, Gang No. 26 Incline No. 5, was justified?
- (ii) If not to what relief is the workman entitled?

2. The Singareni Collieries Management is party to the dispute. The statement of claim is filed by Mr. S. K. Srinivasan, General Secretary of the Sangam. The claimant, Koiyada Gattaiah, was a Coal filler at No. 5 Incline. While he was on duty on the morning of 31st January 1966 a piece of coal from a heap of coal fell on his right hand and crushed it. He was admitted as in-patient in the Collieries Hospital and was treated for the injury. It was found that there was fracture. The fracture was set but ultimately the thumb had to be amputated and a Medical Board presided over by the Chief Surgeon & Medical Officer of the Singareni Collieries declared 20 per cent loss of efficiency in the worker. Thereupon the Company paid him compensation under the Workmen's Compensation Act and terminated his services. The Medical Officer who was in charge of the Leprosy Clinic in the Hospital pronounced that Gattaiah was also suffering from leprosy. It was another reason why his services were terminated. The case in the statement of claims is that Gattaiah was not suffering from any kind of leprosy and that therefore the order terminating his services for reason of the injury to thumb was unjust and illegal. In support of the contention that Gattaiah was not suffering from leprosy reliance is placed on a letter from the Superintendent of the Leprosy Hospital at Ditchpalle.

3. The Management filed counter to say that amputation of the thumb was necessitated by reason of the injury and that moreover Gattaiah was also suffering from leprosy. The counter proceeds to state that on a subsequent verification the Superintendent of the Leprosy Hospital at Ditchpalle clarified that Gattaiah had leprosy although not of a communicable type.

4. The Management examined one witness M.W. 1. He is Dr. M. Munuswamy who is the Chief Surgeon and Medical Officer of the Company. Exs. M1 to M7 were marked on its side. One witness was examined as W.W. 1 on the side of the claimant. He is Dr. P. S. Samuel, Superintendent, Victoria Leprosy Hospital, Ditchpalle. Ex. M1 is the case, *she*, in respect of Gattaiah. Dr. Munuswamy (M.W. 1) testified with the aid of this document. His testimony is this: Gattaiah reported at the Hospital at Kothagudium on 31st January, 1966. The duty Medical Officer examined him for a history of injury to the right thumb. On X-ray examination it was found that in addition to the soft tissue injury, there was fracture of the phalanx of the right thumb. He was treated by the usual method and the fracture was set. As the treatment was in progress it was found that there was gangrene, meaning death of the tissue. The general examination of the patient revealed that he was suffering from leprosy. He was also given anti-leprosy treatment. The witness reviewed the case of the patient on 10th March, 1966. He decided upon removal of the thumb at the joint. That operation was done on 10th itself of March. Dr. Munuswamy himself had done it. The post-operative period was uneventful. As Gattaiah had lost a part of the thumb, he was put before a Medical Board of the Doctors of the Company. Dr. Munuswamy had presided over that Medical Board. Ex. M2 dated 30th April 1966 is the report of the Medical Board. The finding of the Medical Board was that for the reason of amputation of the thumb and of leprosy Gattaiah was unfit for work. The Board fixed the loss of efficiency at 20 per cent, and accordingly he was paid compensation under The Workmen's Compensation Act. Ex. M3 dated 30th April is communication from the Medical Board to the Management reporting its decision.

5. The Medical Board of the Company did not send Gattaiah to any other institution, the Victoria Leprosy Hospital, Ditchpalle, for instance, either for examination or for further treatment. The Union had taken upon itself to canvass further opinion on the subject, and sent Gattaiah to the Hospital at Ditchpalle. Dr. Samuel who is the Superintendent there gave a letter to the Union saying that Gattaiah was not suffering from Hanson's disease "at present". Enclosing that letter from Dr. Samuel the Union made a further representation to the Company in respect of Gattaiah. Thereupon the Chief Surgeon & Medical Officer of the Company wrote to Dr. Samuel to clarify his opinion and asking if any test was made by what is called the concentration method. To that Dr. Samuel replied that there were symptoms of leprosy in Gattaiah, although that was not of a communicable type. As to why in his earlier letter given to the Union he said that Gattaiah was not suffering from Hanson's disease, Dr. Samuel said that he did not want to tell Gattaiah that he was having such a disease lest he should get a shock from such information.

6. Dr. Samuel was examined as witness for the claimant. He admitted that he had given the earlier letter to the Union and also that he had sent a further clarification to Dr. Munuswamy, the latter document being Ex. M7. On a reading of it, it is seen that what Dr. Samuel has said really amounts to saying that Gattaiah was suffering from leprosy. When he came into the witness box Dr. Samuel rather confused himself and ended up by saying that the Gattaiah he had earlier examined at the Hospital at Ditchpalle was fair and tall but not short and dark like the Gattaiah who was present before him in the Tribunal and who is the claimant in the case. Dr. Samuel said that he had examined the Gattaiah in this case in the precincts of the Tribunal just before he entered the witness box and that he was not suffering from leprosy. Surely, that sort of opinion cannot have any value as against clinical examination in Company's hospital where the Medical Officer in charge of the Leprosy Clinic had definitely certified that Gattaiah was suffering from leprosy. Had Gattaiah not been suffering from leprosy the prognosis of the treatment given to him in the hospital of the Company would certainly have been satisfactory, and the Chief Medical Officer of the Company would not have decided upon amputation of the thumb. The opinion of the Medical Board of the Company backed by the testimony of Dr. Munuswamy (M.W.1) should certainly be preferred to that of Dr. Samuel whose testimony was, I must say, unsatisfactory. And once the thumb was amputated and there was loss of 20 per cent efficiency, the Management could certainly dispense with the services of Gattaiah. Any employer cannot be compelled to retain the services of the worker who has lost his efficiency. Having regard to the clear testimony given by Dr. Munuswamy, there is no question of Gattaiah's discharge from service for the above said reason being either illegal or unjustified. Therefore it follows that

the claimant, Gattaiah, is not entitled to any relief. His discharge from service was justified. The issue is found against him.

AWARD passed accordingly.

Given under my hand and the seal of the Tribunal, this the 21st day of October, 1967.

(Sd.) M. NAJMUDDIN,
Industrial Tribunal.

APPENDIX OF EVIDENCE

Witnesses examined for:

Workmen:—

W.W. 1: Dr. P. S. Samuel.

Documents exhibited for Workmen:

Ex. W1.—Letter dated 7th December, 1966 from Dr. Samuel of Victoria Leprosy Hospital, Ditchpalle, addressed to Sri K. S. Srinivasan, General Secretary of the Union stating that the workman is free from infection and he can continue to work at the collieries.

Documents exhibited for Employers:

Ex. M1.—Case sheet of K. Gattaiah maintained by the Hospital.

Ex. M2.—Report of the Medical Board dated 30th April, 1967 confirming that the workman Gattaiah is suffering from leprosy.

Ex. M3.—Report of the Chief Surgeon & Medical Officer of Collieries dated 30th April, 1966 stating that Gattaiah is unfit for further service due to leprosy.

Ex. M4.—Letter dated 26th July, 1966 from the General Secretary of the Sangh addressed to the company on the illegal termination of the services of Gattaiah.

Ex. M5.—Copy of letter dated 26th July, 1966 from the Superintendent, V.L.H. Ditchpalle addressed to the General Secretary of the Sangh stating that Gattaiah is not suffering from Hanson's disease at present.

Ex. M6.—Letter dated 23rd August, 1966 from the Chief Superintendent & Medical Officer of the Company addressed to Dr. Samuel asking for clarification whether Gattaiah was suffering from leprosy or not.

Ex. M7.—Copy of letter dated Nil from Dr. Samuel in reply to the above letter, Ex. M6.

(Sd.) M. NAJMUDDIN,
Industrial Tribunal.
[No. 7/6/67-LRII.]

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ORDERS

New Delhi, the 9th November 1967

S.O. 4112.—Whereas the Central Government is of opinion that an industrial dispute exists between the employers in relation to the management of Kharkharee Colliery of Messrs Bharat Mining Corporation Limited and their workmen in respect of the matters specified in the Schedule hereto annexed;

And, whereas the Central Government considers it desirable to refer the said dispute for adjudication;

Now, therefore, in exercise of the powers conferred by clause (d) of sub-section (1) of section 10 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby refers the said dispute for adjudication to the Industrial Tribunal, Dhanbad, constituted under section 7A of the said Act.

SCHEDULE

Whether the action of the management of Kharkharee Colliery of Messrs Bharat Mining Corporation Limited, Post Office Kharkharee, District Dhanbad in transferring Shri Lachhaman Mahato, Prop Mistry, from Kharkharee Colliery to Babisole Colliery, *vide* management's letter dated 18th April, 1967, amounts to victimisation? If so, to what relief is the workman entitled?

[No. 2/120/67-LR-II.]

S.O. 4113.—Whereas the Central Government is of opinion that an industrial dispute exists between the employers in relation to the Model Jharia Colliery of Model Jharia Colliery Company, Post Office Jharia, District Dhanbad, and their workmen in respect of the matters specified in the Schedule hereto annexed;

And, whereas the Central Government considers it desirable to refer the said dispute for adjudication;

Now, therefore, in exercise of the powers conferred by clause (d) of sub-section (1) of section 10 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby refers the said dispute for adjudication to the Industrial Tribunal, Dhanbad, constituted under section 7A of the said Act.

SCHEDULE

Whether the termination of service of Shri Manik Ray, Surveyor of the Model Jharia Colliery of Model Jharia Colliery Company, Post Office Jharia, District Dhanbad, with effect from the 20th March, 1967, is justified? If not, to what relief is the workman entitled?

[No. 2/111/67-LR.II.]

S.O. 4114.—Whereas the Central Government is of opinion that an industrial dispute exists between the employers in relation to the Bhagaband Colliery of the Borrea Coal Company and their workmen in respect of the matters specified in the Schedule hereto annexed;

And, whereas the Central Government considers it desirable to refer the said dispute for adjudication;

Now, therefore, in exercise of the powers conferred by clause (d) of sub-section (1) of section 10 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby refers the said dispute for adjudication to the Industrial Tribunal, Dhanbad, constituted under section 7A of the said Act.

SCHEDULE

Whether the management of Bhagaband Colliery of the Borrea Coal Company is justified in dismissing their workman Shri Bishun Dayal Garari, Traffic Sirdar from service with effect from the 14th April, 1967? If not, to what relief is the workman entitled?

[No. 2(118)67-LR.II.]

S.O. 4115.—Whereas the Central Government is of opinion that an industrial dispute exists between the employers in relation to the management of Bhanora Colliery of Messrs Equitable Coal Company Limited, P.O. Dishergarh, Distt. Burdwan, and their workmen in respect of the matters specified in the Schedule hereto annexed;

And, whereas the Central Government considers it desirable to refer the said dispute for adjudication;

Now, therefore, in exercise of the powers conferred by clause (d) of sub-section (1) of section 10 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby refers the said dispute for adjudication to the Industrial Tribunal, Calcutta, constituted under section 7A of the said Act.

SCHEDULE

(1) Whether M/s. Equitable Coal Company Limited, P.O. Dishergarh, Distt. Burdwan or Shri Sahadat Hossin are/is responsible for the employment in respect of Sarvashri Bhagoo, Ram Asray and Prem, Stone Cutters of Bhanora Colliery?

(2) Whether the aforesaid Company/Contractor was justified in stopping the 3 Stone Cutters from work with effect from the 19th July, 1967? If not, to what relief are the workmen entitled?

[No. 2/112/67-LR.II.]

S.O. 4116.—Whereas the Central Government is of opinion that an industrial dispute exists between the employers in relation to the Model Jharia Colliery, P.O. Jharia (Dhanbad) and their workmen in respect of the matters specified in the Schedule hereto annexed;

And, whereas the Central Government considers it desirable to refer the said dispute for adjudication;

Now, therefore, in exercise of the powers conferred by clause (d) of sub-section (1) of section 10 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby refers the said dispute for adjudication to the Industrial Tribunal, Dhanbad, constituted under section 7A of the said Act.

SCHEDULE

Whether the management of Model Jharia Colliery was justified in terminating the services of Shri Lachhu Nenja, Miner, with effect from the 17th March, 1967? If not, to what relief is the workman entitled?

[No. 2(114) '67] R.II.]

BALWANT SINGH, D. Secy.

(Department of Labour and Employment)

New Delhi, the 6th November 1967

S.O. 4117.—In pursuance of Sub-section (1) of Section 14, Sub-section (1) of Section 15, Sections 16, 17 and 18 of the Personal Injuries (Compensation, Insurance) Act, 1963 (37 of 1963), the Central Government hereby authorizes the Assistant Commissioner of Labour (Administration), Hyderabad to exercise the powers under Sections 14, 15, 16, 17 and 18 of the said Act throughout the State of Andhra Pradesh.

[No. 3/40/66-Spl. Secy. II.]

P. SADAGOPAN, Dv. Secy.

(Department of Labour and Employment)

New Delhi, the 6th November 1967

S.O. 4118.—Whereas it appears to the Central Government that the employer and the majority of the employers in relation to the establishment known as Messrs Shree Ganesh Dyeing and Textiles Processing Company, Reghunathpura, Old Rice Mill Compound, Surat-3 have agreed that the provisions of the Employees' Provident Funds Act, 1952 (19 of 1952), should be made applicable to the said establishment;

Now, therefore, in exercise of the powers conferred by sub-section (4) of section 1 of the said Act, the Central Government hereby applies the provisions of the said Act to the said establishment.

This Notification shall be deemed to have come into force on the 31st day of August, 1967.

[No. 8/146/67-PF.II.]

S.O. 4119.—Whereas it appears to the Central Government that the employer and the majority of the employers in relation to the establishment known as Messrs Paramount Commercial Corporation Private Limited, Prospect Chambers Annexe 317-321, Dr. D. N. Road, Bombay have agreed that the provisions of the Employees' Provident Funds Act, 1952 (19 of 1952), should be made applicable to the said establishment;

Now, therefore, in exercise of the powers conferred by sub-section (4) of section 1 of the said Act, the Central Government hereby applies the provisions of the said Act to the said establishment.

This Notification shall be deemed to have come into force on the 31st day of July, 1967.

[No. 8/147/67/PF.II.]

New Delhi, the 8th November 1967

S.O. 4120.—Whereas it appears to the Central Government that the employer and the majority of the employees in relation to the establishment known as Messrs Raja Industrial Corporation (Private) Limited, 18, Ganesh Chandra Avenue, Calcutta-1, have agreed that the provisions of the Employees' Provident Funds Act, 1952 (19 of 1952), should be made applicable to the said establishment;

Now, therefore, in exercise of the powers conferred by sub-section (4) of section 1 of the said Act, the Central Government hereby applies the provisions of the said Act to the said establishment.

This notification shall be deemed to have come into force on the 31st day of August 1967

[No. 8/145/67/PF-II.]

New Delhi, the 9th November 1967

S.O. 421.—In exercise of the powers conferred by sub-section (3) of section 1 of the Employees' State Insurance Act, 1948 (54 of 1948), the Central Government hereby appoints the 26th day of November 1967 as the date on which the provisions of Chapter IV (except sections 44 and 45 which have already been brought into force) and Chapters V and VI (except sub-section (1) of section 76, and sections 77, 78, 79 and 81 which have already been brought into force) of the said Act shall come into force in the following area in the State of Madras, namely:—

The area comprised within the limits of the revenue village of Myleripalayam in Tirimbatore taluk in Coimbatore district.

[No. F. 13(18)/67-HI.]

New Delhi, the 10th November 1967

S.O. 422.—Whereas it appears to the Central Government that the employer and the majority of the employees in relation to the establishment known as Messrs. Shanthi Bhawan, Kottanadu, Kunnarabetta P.O. (S. Wynad), Kozhikode District, Kerala State, have agreed that the provisions of the Employees' Provident Funds Act, 1952 (19 of 1952), should be made applicable to the said establishment;

Now, therefore, in exercise of the powers conferred by sub-section (4) of section 1 of the said Act, the Central Government hereby applies the provisions of the said Act to the said establishment.

This notification shall be deemed to have come into force on the 30th day of September, 1967.

[No. 8/154/67/PF-II.]

S.O. 423.—Whereas it appears to the Central Government that the employer and the majority of the employees in relation to the establishment known as Messrs. Dhama Coke Company, 3-B, Christian Street, Calcutta-1, have agreed that the provisions of the Employees' Provident Funds Act, 1952 (19 of 1952) should be made applicable to the said establishment;

Now, therefore, in exercise of the powers conferred by sub-section (4) of section 1 of the said Act, the Central Government hereby applies the provisions of the said Act to the said establishment.

This notification shall be deemed to have come into force on the 30th day of September, 1967.

[No. 8/158/67/PF-II.]

S.O. 424.—Whereas it appears to the Central Government that the employer and the majority of the employees in relation to the establishment known as the Pacific Central Insurance and Finance Company Limited, 5/2, Fakir De Lane, Calcutta-1, have agreed that the provisions of the Employees' Provident Funds Act, 1952 (19 of 1952), should be made applicable to the said establishment;

Now, therefore, in exercise of the powers conferred by sub-section (4) of section 1 of the said Act, the Central Government hereby applies the provisions of the said Act to the said establishment.

This notification shall be deemed to have come into force on the 30th day of September, 1967.

[No. 8/160/67/PF-II.]

S.O. 425.—Whereas it appears to the Central Government that the employer and the majority of the employees in relation to the establishment known as Messrs. Gurdaspur Sardar Sahib Co-operative Undewal Talao, Nadiad (Gujarat State), have agreed that the provisions of the Employees' Provident Funds Act, 1952 (19 of 1952) would be made applicable to the said establishment;

Now, therefore, in exercise of the powers conferred by sub-section (4) of section 1 of the said Act, the Central Government hereby applies the provisions of the said Act to the said establishment:

This notification shall be deemed to have come into force on the 30th day of September, 1967.

[No. 8/157/67-PF II.]

S.O. 4126.—Whereas it appears to the Central Government that the employer and the majority of the employees in relation to the establishment known as Messrs Polymac Industries, Karmayog, Pavsi, Panchayat Road, Andheri (East), Bombay-69 (A.S.), have agreed that the provisions of the Employees' Provident Funds Act, 1952 (19 of 1952), should be made applicable to the said establishment;

Now, therefore, in exercise of the powers conferred by sub-section (4) of section 1 of the said Act, the Central Government hereby applies the provisions of the said Act to the said establishment.

This notification shall be deemed to have come into force on the 1st day of October, 1967.

[No. 8/153/67-PF II.]

S.O. 4127.—Whereas it appears to the Central Government that the employer and the majority of the employees in relation to the establishment known as Messrs Vidyut Equipment Company, 44-B, Seshadripuram, Main Road, Bangalore-20, have agreed that the provisions of the Employees' Provident Funds Act, 1952 (19 of 1952), should be made applicable to the said establishment;

Now, therefore, in exercise of the powers conferred by sub-section (4) of section 1 of the said Act, the Central Government hereby applies the provisions of the said Act to the said establishment.

This notification shall be deemed to have come into force on the 1st day of October, 1967.

[No. 8/160/67-PF II.]

S.O. 4128.—Whereas it appears to the Central Government that the employer and the majority of the employees in relation to the establishment known as Messrs. Rasad Agarwal & Company, 14, Silver Jubilee Park Road, Bangalore-2, have agreed that the provisions of the Employees' Provident Funds Act, 1952 (19 of 1952), should be made applicable to the said establishment;

Now, therefore, in exercise of the powers conferred by sub-section (4) of section 1 of the said Act, the Central Government hereby applies the provisions of the said Act to the said establishment.

This notification shall be deemed to have come into force on the 1st day of October, 1967.

[No. 8/159/67 PF II.]

HANS RAJ CHHABRA, Under Secy.

(Department of Labour and Employment)

New Delhi the 17th November 1967

S.O. 4129.—In exercise of the powers conferred by sub-section (2) of section 5 of the Dock Workers (Regulation of Employment) Act, 1948 (9 of 1948), read with clause (3) of rule 3 of the Dock Workers (Advisory Committee) Rules, 1962, the Central Government hereby appoints Shri Niharendu Dutt Mazumdar as a member of the Dock Workers Advisory Committee to represent dock workers since Shri Biswanath Dubey, expired, and makes the following further amendment in the notification of the Government of India, in the late Ministry of Labour and Employment No. S.O. 2423, dated the 17th August, 1963, namely:—

In the said notification, under the heading, "Members representing the dock workers", in item (1), for the existing entry, the following entry shall be substituted, namely:—

"Shri Niharendu Dutt Mazumdar, General Secretary, West Bengal Dock Mazdoor Union, Calcutta"

[No. 633/5/66-Par.II.]

New Delhi, the 9th November 1967

S.O. 4130.—In exercise of the powers conferred by section 4 of the Mica Mines Labour Welfare Fund Act, 1946 (22 of 1946), read with sub-rule (3) of rule 3 of the Mica Mines Labour Welfare Fund Rules, 1948, the Central Government hereby appoints the Regional Labour Commissioner (C), Ajmer as the representative of the Central Government on the Mica Mines Labour Welfare Fund Advisory Committee for the State of Rajasthan, constituted by the notification of the Government of India in the late Ministry of Labour and Employment No. 2390 dated the 22nd July 1965 vice the Conciliation Officer (Central), Ajmer, and makes the following amendment in the said notification, namely:—

In the said notification, for the existing entry against item (2), the entry "Regional Labour Commissioner(C), Ajmer", shall be substituted.

[No. 7(33)/67-MIII.]

K. D. HAJELA, Under Secy.

(Department of Labour and Employment)

New Delhi, the 9th November 1967

S.O. 4131.—Whereas the National Coal Development Corporation Limited has, in pursuance of clause (ii) of sub-rule (1) of rule 3 of the Coal Mines Rescue Rules, 1950, nominated Shri S. Yegneswaran, Area General Manager (B and K) Kargali to be a member to represent the said Corporation on the Central Coal Mines Rescue Stations Committee vice Shri C. Balram;

Now, therefore, in pursuance of sub-rule (1) of rule 3 of the Coal Mines Rescue Rules, 1959, the Central Government hereby makes the following amendment in the notification of the Government of India in the late Ministry of Labour and Employment No. S.O. 3310, dated the 13th October, 1965, namely:—

In the said notification, for the existing entry against item 2, the following entry shall be substituted, namely:—

"Shri S. Yegneswaran, Area General Manager (B and K), National Coal Development Corporation Limited, Kargali Post Office Bermo, District Hazaribagh."

[No. 14/24/67-M.I.]

J. D. TEWARI, Under Secy.

[Office of the Chief Labour Commissioner (C)]

ORDER

New Delhi, the 8th November 1967

S.O. 4132.—Whereas an application has been made by the establishment, carrying on operation concerning any mine other than coal mentioned in the Schedule below for extension of the period specified in clause (b) of section 19 of the Payment of Bonus Act, 1965 (No. 21 of 1965), for the payment of bonus to their employees for the accounting year ended on the 31st December, 1966;

And whereas Chief Labour Commissioner is satisfied that there are sufficient reasons so to do;

Now, therefore, in exercise of the powers conferred by the proviso to clause (b) of section 19 of the said Act, read with the notification of the Government of India in the Ministry of Labour and Employment No. WB-20(42)/65, dated the 28th August, 1965, I. O. Venkatachalam, Chief Labour Commissioner hereby extend the period within which the said bonus shall be paid by the establishment to 12 (twelve) months from the close of the accounting year ended on the 31st December, 1966.

THE SCHEDULE

1. Ferro Alloys Corporation Ltd. P.O. Shree Ram Nagar Garividi R.S. (S.E. Rly.) Distt. Srikakulam (A.P.).	(In respect of Regati I, Regati II, Pedlabantupalli, Gudem lime quar- ries.)
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[No. BA-6(29)/67-LSI.]

O. VENKATACHALAM,
Chief Labour Commissioner (Central).

ERRATUM

In the Gazette of India, Part II, Section 3, Sub-section II, Issue No. 32, dated the 12th August 1967, in Notification No. 6/120/66-LRII, under Ministry of Labour Employment and Rehabilitation, dated the 29th July 1967, the following corrections are to be made :—

- (i) on page 2785 for "S.O. 2721", read "S.O. 2721—2722".
- (ii) on page 2786 delete S.O. 2722, falling in the last but one line.

MINISTRY OF STEEL, MINES AND METALS

(Department of Mines & Metals)

ERRATUM*New Delhi, the 9th November 1967*

S.O. 4133.—In the notification of the Government of India in the Ministry of Steel, Mines and Metals (Department of Mines and Metals) No. S.O. 1950, dated the 29th May, 1967, published in Part-II, Section 3, sub-section (ii) of the Gazette of India Extraordinary dated the 31st May, 1967 at pages 1123 to 1126 :—

- (1) at page 1125 :—
 - (i) in line 2, for "Farangdih", read "Jarangdih";
 - (ii) in line 22, in the tabular statement for "Sl. Bo" in the first column, read "Sl. No.;"
 - (iii) in line 32, for "2 to 59", read "2 to 50";
 - (iv) in line 39, for "1082(P)", read "1082";
 - (v) in line 41, for "Faridih", read "Jaridih";
 - (vi) in line 49, for "25(8P)", read "258(P)";
 - (vii) in the last line, for "378(P)", read "368(P)";
- (2) at page 1126 :—
 - (i) in line 31, for "084", read "1084";
 - (ii) in line 35 for "at point", read "at point 'Q')";
 - (iii) in line 48, for "23", read "3";
 - (iv) in line 50, for "a and 1391", read "1 and 1391".

[No. C2-20(13)/64.]

RAM SAHAY, Dy. Secy.